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PRACTICE
AT
ASSESSMENT SESSIONS

—————

E. W. BEAL

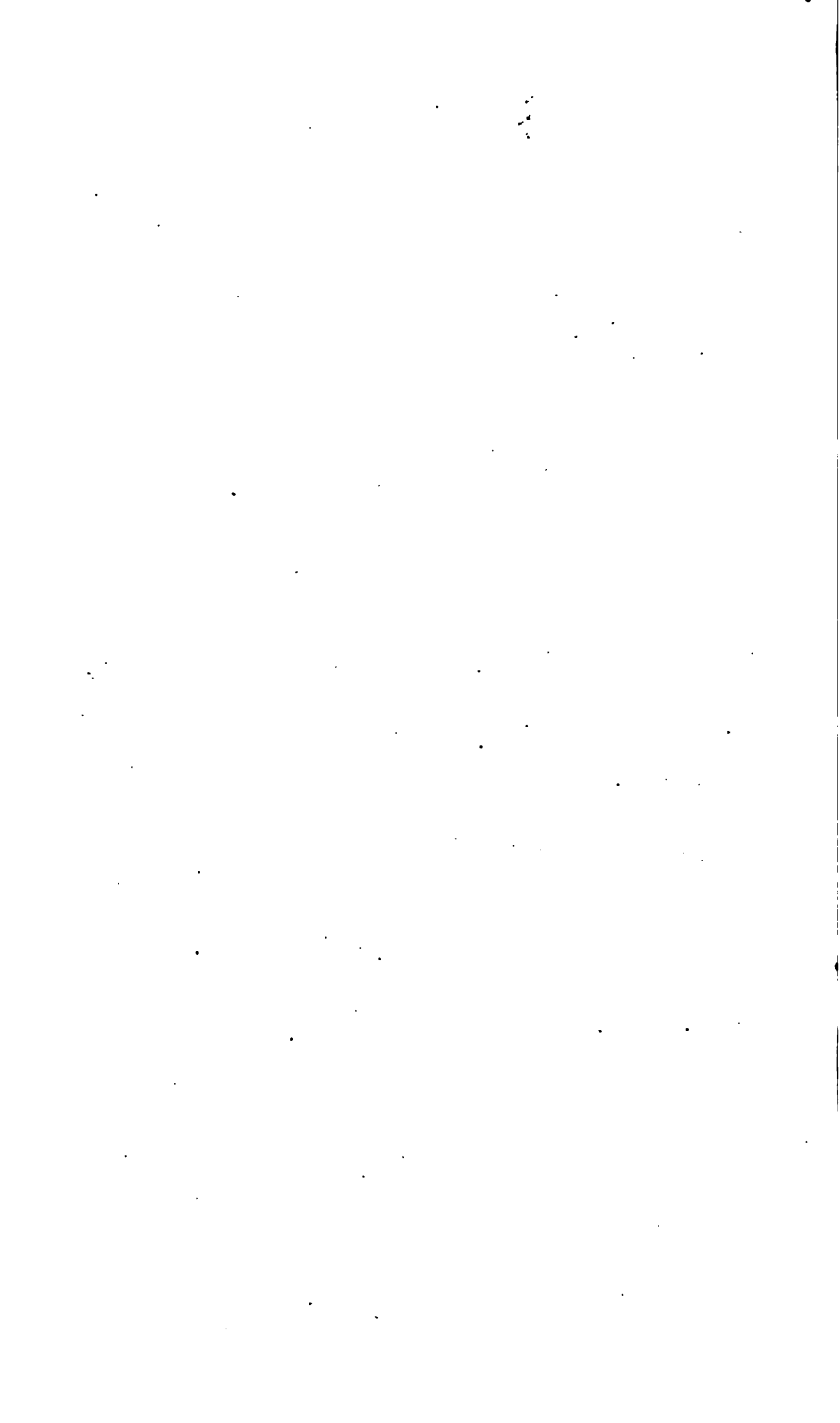
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THE PRACTICE
OF THE
Court of General Assessment Sessions
UNDER THE
VALUATION (METROPOLIS) ACT, 1869.

WITH
AN APPENDIX

Containing the Act, and so much of the Union Assessment Committee
Acts of 1862 and 1864 as affects the Metropolis ; also the
Orders Regulating Proceedings, and Tables of Fees,
made by the Court, and

PRECEDENTS AND FORMS

Of Notices of Appeal, Petitions to Enter, Appellants' and Respondents' Cases,
Orders of Court, Recognizances, Bills of Costs, &c.

BY

EDWARD W. BEAL, M.A.,

*Solicitor, Clerk of the Court of General Assessment Sessions,
Assistant Clerk of the Peace for Middlesex, &c.*



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PREFACE.

THE gross estimated Rental of the Metropolis was £34,409,585 on the 20th November, 1882, when the last Returns were published. The Rateable Value at that date was £28,393,865. These are the figures over which the Court of General Assessment Sessions has jurisdiction.

The area of the Metropolis, as defined by the Act, embraces the whole of the City of London, and extends from Highgate on the north to Tooting and Penge on the south. On the east, it stretches to Woolwich and Plumstead, and on the west, to Hammersmith and Roehampton. This is the local jurisdiction of the Court.

The property comprised in the Metropolis is of course of the most varied description. After the Quinquennial Valuation of 1880, the appeals to the Assessment Sessions numbered 155. They included railways—lines, stations, hotels, goods depôts—water, gas,

and tramway companies, docks, warehouses, factories, breweries, mansions let out in flats or chambers, clubs, and colleges. It has been the duty of the Court to consider various questions relating to totals; to investigate the nature of the tolls taken in Covent Garden Market; to lay down principles for the rating of Board schools; and to discuss the proper mode of assessing hospitals. In short, whether in respect of value, or variety, or intricacy of subject, the Assessment Sessions is without doubt the most important tribunal of its kind within the kingdom.

The practice of the Court has been built up by degrees, and has now reached a stage which seems to call for a systematic exposition. This little book aims at supplying that want. It is hoped that the details which it contains may save practitioners the trouble of making the numberless inquiries which they now find necessary at every stage of an appeal.

The appended information is, I trust, accurate and complete. I take this opportunity of thanking the officials who have been good enough to correct the particulars falling within their several departments.

The book does not profess to deal with law, except so far as law is involved in practice; and as to this, I

speaking with diffidence, relying chiefly on the experience I have been able to gather from the varied practice of the Quarter Sessions for Middlesex.

The forms and precedents are based upon cases which have come before the Court. This appeared to me to be better than inventing an imaginary set of facts and circumstances. I have, however, redrawn or altered, where improvement seemed to me possible, the proceedings actually used. It will be noticed that the precedents form in some instances a complete set of proceedings from the notice of appeal to the final order of the Court.

E. W. B.

SESSIONS HOUSE, CLERKENWELL, E.C.,
January, 1883.

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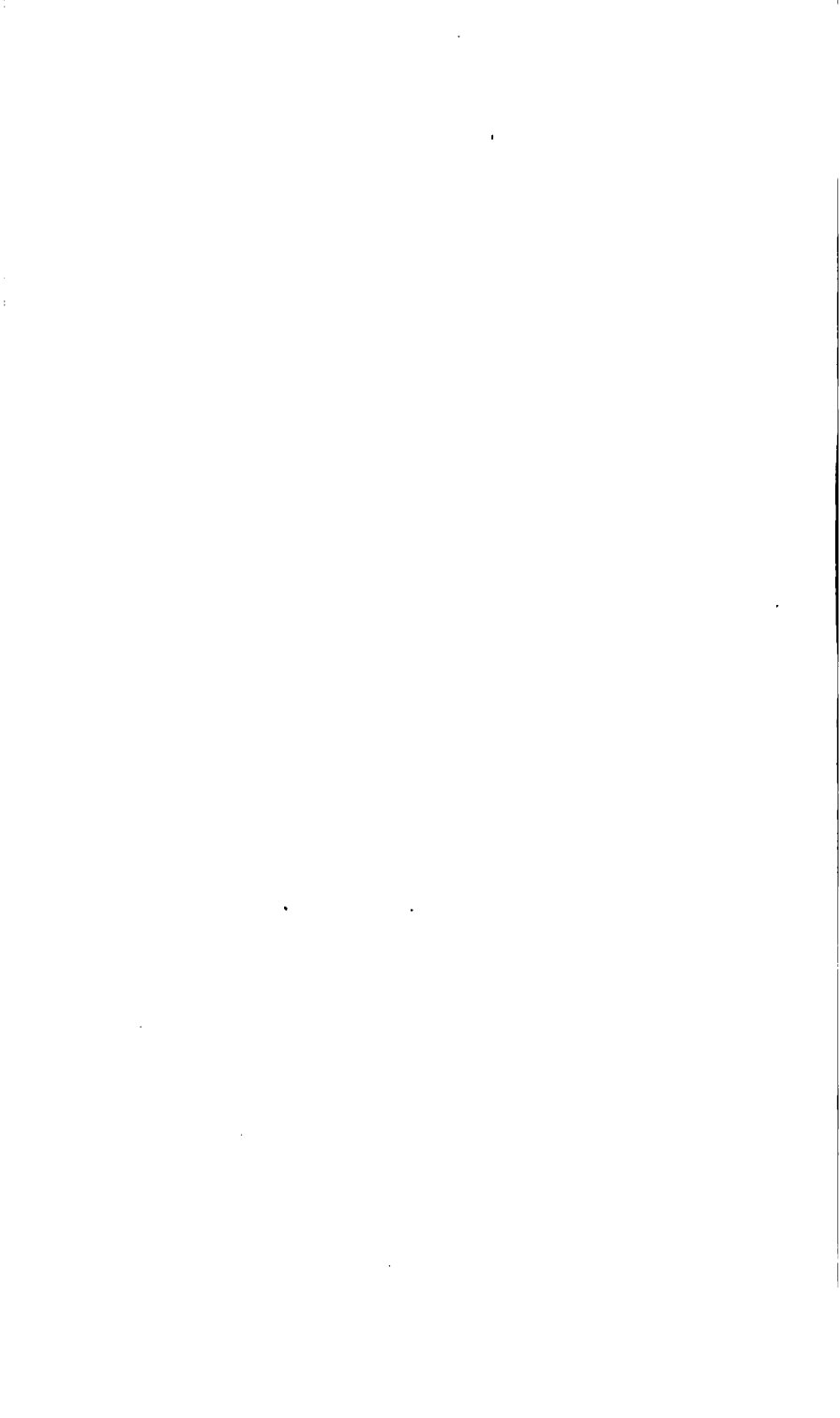
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PRACTICE OF THE COURT OF GENERAL ASSESSMENT SESSIONS.

CHAPTER I.

Chap. 1.

THE CONSTITUTION AND LOCAL JURISDICTION OF THE COURT.

THE court of general assessment sessions consists of nine members, all justices, appointed as follows:—

a. Three (of whom the assistant judge must be one) by the quarter sessions for Middlesex.

Constitu-
tion and
local juris-
diction of
court.

b. Two by the quarter sessions for Surrey.

c. Two by the quarter sessions for Kent.

d. Two by the court of aldermen for the city of London.

The appointment is made annually in the month of October, but the appointing body may fix some other time. The appointed justices hold office for one year from the 1st November. Casual vacancies (that is, vacancies occurring in the course of the year) may be filled up by the appointing body. Sect. 24.

The area of the court's jurisdiction is defined by sects. 3, 4, and 23. It is the whole district to which the Act applies, that is, unions or parishes not in union wholly or for the greater part in value situate within the jurisdiction of the Metropolitan Board of Works under the Metropolis Management Act, 1855. 18 & 19 Vict. c. 120. A list of these unions and parishes is given p. 57.

Chap. 2.

CHAPTER II.

ORDERS REGULATING PROCEEDINGS AND TABLES OF
FEES MADE BY THE COURT.

Orders as
to pro-
ceedings
and fees
by court.

THE court is empowered by sect. 27 to make orders for the purpose of—

1. Regulating the proceedings on appeals ; and
2. For determining the recognizances, if any, to be entered into by appellants.

These orders may be made, that is, varied, from time to time, but they have no validity until approved by a secretary of state. *Ib.*

The power to make orders was exercised on the 23rd June, 1870, the 23rd January, 1871, and the 30th October, 1876, and the orders then made were approved by the secretary of state. They are set out p. 68, *et seq.*

These orders, made under an express statutory provision, would seem to be of higher authority than the ordinary standing orders or rules of practice made by courts of quarter sessions ; but so far as they take away or abridge the right of appeal given by the statute, they would no doubt be closely scrutinized by the High Court. Except the orders dealing with recognizances, their authority depends upon the words, “for the purpose of regulating the proceedings on appeals.” The approval of the secretary of state

would of course not legalize an order in itself invalid or *ultra vires*. The effect of these orders is discussed in detail under the subjects to which they relate. See pp. 15, 20.

Chap. 2.
Orders as
to pro-
ceedings
and fees
by court.

Sect. 28 enables the court to make a table of fee to be taken by clerks of special sessions and by the clerk of the assessment sessions in appeals under the Act. The tables so made must be approved by the secretary of state in the same manner as tables of fees to be taken by justices' clerks made at quarter sessions under 11 & 12 Vict. c. 43, s. 30.

Tables of fees have been made under this section, and are set out p. 72, *et seq.*

Sect. 30 of 11 & 12 Vict. c. 43, has been repealed, so far as relates to justices' clerks' fees, by the Justices Clerks Act, 1877, 40 & 41 Vict. c. 43, s. 8.

Since that Act came into force all justices' clerks have been compulsorily placed upon salaries, and the fees which they now receive are not retained for their private use, but are accounted for and handed over to the county treasurer. *Ib.* sect. 6.

Fees paid to the clerk of the assessment sessions are, by the Act of 1869 (sect. 28), paid to the account of the receiver of the metropolitan common poor fund.

A list of special sessional divisions and of the clerks is given p. 64, *et seq.*

Chap. 3.

CHAPTER III.

THE TIME AND PLACE FOR HEARING APPEALS.

Time and
place for
appeals.

THE assessment sessions may be held at any time after the 1st February, but all appeals (except where a valuation list or valuation is ordered) are to be determined before the ensuing 31st March. Sect. 42 (13).

This section is directory, not mandatory. It has been held that non-compliance with its directions as to dates does not make a valuation list void. *R. v. Ingall*, L. R. 2 Q. B. D. 199; 46 L. J. M. C. 113. See also sects. 26 and 34 and p. 40.

The court is to appoint the place in the metropolis where the appeals are to be heard. The metropolis may be divided into districts, and one or more places may be appointed for each district. Sect. 29. This power has not yet been acted upon.

Any room maintained out of a metropolitan rate may (with the consent of the person or body having the control of it) be used for hearing appeals. Sect. 63. If this consent be withheld, it does not appear what is the remedy.

Notice of the time and place for hearing appeals must be given—

1. Under the hand of the clerk to the court.
Sect. 30.

2. Ten days at least before the first court. Sect. 42 Chap. 3.
(14).

3. By advertisement in a newspaper circulating generally in the metropolis. (Sect. 30.)

Time and
place for
appeals.

4. By sending copies to—

a. Every surveyor of taxes.

b. Every assessment committee having a right to appeal.

c. The overseers of every parish to which any appeal relates.

d. All the parties to the appeal.

Ten days at least means ten clear days, that is, excluding both the first and last day. Thus, if the court sits on the 2nd February, the last day for giving notice is the 22nd January. *R. v. Middlesex JJ.* 2 New Sess. Cas. 73; 14 L. J. M. C. 139; *Zouch v. Empsey*, 4 B. & Ald. 522. As to including or excluding Sunday, see pp. 12, 16.

A list of the present surveyors of taxes is given on p. 208.

A list of unions and parishes not in union, with the names and official addresses of the clerks of assessment committees is given p. 57.

Chap. 4.**CHAPTER IV.****THE PERSONS ENTITLED TO APPEAL.**

Persons
entitled to
appeal.

THE persons entitled to appeal to the assessment sessions are (sect. 32) :—

- | | |
|--|---------------------------------|
| 1. Any ratepayer, | } who may feel
aggrieved by— |
| 2. Any surveyor of taxes, | |
| 3. Any overseer (with the consent
of the vestry), | |

- a. Any decision of the assessment committee on an objection to which the intending appellant was a party,

Or

- b. Any decision of special sessions, whether the intending appellant was a party or not.

The expression "appeal to the assessment committee" is often used, but is incorrect. The assessment committee are the authority by which the valuation list is settled. They are an administrative, not a judicial body. The committee meet to hear and decide "objections" before they finally settle the list.

The special sessions is a court of appeal, but with a limited jurisdiction. See sects. 19 and 20. The assessment sessions is thus a second court of appeal where the decision of the special sessions is not acquiesced in.

Except in the special cases mentioned below, no

appeal can be brought unless an objection has first **Chap. 4.**
 been made to and a decision given by the assessment **Persons**
 committee. *R. v. Bedminster Union*, L. R. 1 Q. B. D. **entitled to**
 503; 45 L. J. M. C. 117; *R. v. Lancashire JJ.* 48 **appeal.**
 L. J. M. C. 116.

Appeals may also be brought (sect. 32) by:—

- | | | |
|---|---|---|
| <ol style="list-style-type: none"> 1. Any assessment committee, 2. Any overseers (with the consent of the vestry), 3. Any ratepayer, 4. Any body of persons authorized to levy rates or require contributions payable out of rates, | } | <p>who may feel
aggrieved by
reason of—</p> |
|---|---|---|

a. The total of the gross value of any parish being too high or too low,

Or

b. The total of the rateable value of any parish being too high or too low,

Or

c. There being no approved valuation list for some parish.

The consent of the vestry is only necessary in the case of an appeal by overseers. The vestry to give the consent is the select vestry elected under the Metropolitan Management Act, 1855, 18 & 19 Vict. c. 120.

Chap. 5.**CHAPTER V.****NOTICE OF APPEAL.**

Notice of
appeal.

NOTICES of appeal to the assessment sessions must (sect. 33)—

1. Be in writing.
2. Specify the correction which the appellant desires to have made in the valuation list.
3. Be served on or before the 14th January. Sect. 42 (12).

“Writing” means writing or print, or partly writing and partly print. Sect. 65.

Notices by an assessment committee may be signed by their clerk. *Ib.*

Notices may be served (*ib.*) by—

1. Delivery to the person to be served or to the clerk of any body of persons corporate or unincorporate,

Or

2. Leaving it at the usual place of abode of such person or clerk,

Or

3. Leaving it at the office of such clerk or body,

Or

4. Leaving it (if such abode or office cannot on reasonable inquiry be discovered) at the premises to which it relates,

Or

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5. By post, by prepaid letter addressed to such person, or to the office of such body or to their clerk. Notice of appeal.

It will be observed that the service at an office is only admissible when a body of persons has to be served.

When a notice is served by leaving it on the premises, proof must be forthcoming that reasonable inquiry has been made, and that the place of abode in the case of an individual, or the office in the case of a body of persons, cannot be discovered. Sect. 65.

Notices served by post are deemed to have been served and received respectively at the time when the letter would be delivered in the ordinary course of post. *Ib.*

To prove service by post, it is sufficient to show that the letter containing the notice was properly addressed and prepaid and put into the post. *Ib.*

The above provisions as to notices apply to all orders and documents required by the Act and incorporated Acts to be served. *Ib.*

Notice of appeal must be served (sect. 33):—

A. In all cases—

1. On the surveyor of taxes (if affecting gross value), and
2. On the clerk of the assessment committee.

B. When the appeal relates to an hereditament occupied by a person other than the appellant, then also—

On such person.

C. If an assessment committee or surveyor of taxes is appellant, then also—

On the overseers of the parish affected.

Chap. 5. When the appeal relates only to rateable value, it is not necessary to serve the surveyor of taxes. Sect. 33.
Notice of appeal.

The clerk of the assessment committee on receiving notice of appeal, is forthwith to serve notice on the clerk of special sessions, or of the assessment sessions, as the case may require. *Ib.* A form of this notice is given on p. 125. If from accident or mistake due notice of appeal has not been given, or if an additional notice appears to be required, the court may order notice of appeal to be given. Sect. 34.

The court may decline to exercise this power, and in the absence of due notice, may refuse to hear the appeal. When, therefore, all parties have arranged terms, and the only object of the appeal is to get the valuation list altered, notice of appeal must nevertheless be duly served.

But notice of appeal under this statute would seem to be not a condition precedent, so as to oust the court's jurisdiction if not complied with. In the case of *R. v. Lincolnshire JJ.* 3 B. & C. 548, usually cited as an authority on this point, the statute provided that no appeal should be "received or heard" unless notice were given according to the Act. There is no such provision in the present Act.

The only condition precedent to the right of appeal is (except in the special cases mentioned below) a decision by the assessment committee. And a decision implies an objection duly made and actually heard and disposed of. Sects. 19 and 32. If this condition be not fulfilled, the appellant has no *locus standi*, and the court no jurisdiction. *R. v. Lancashire JJ.* 43 L. J. M. C. 116; *R. v. Bedminster Union*, L. R. 1 Q. B. D. 503, and 45 L. J. M. C. 117.

But where the appeal is on the ground that the Chap. 5. totals are too high or too low, or that there is no ^{Notice of} approved valuation list, a decision of the assessment ^{appeal.} committee is unnecessary. Sect. 32.

Several ratepayers may join in giving notice of appeal. *R. v. White*, 4 T. R. 771; *R. v. Sussex JJ.* 15 East, 206.

This may be a cheap and not inconvenient course when the appeal relates only to one hereditament, *e.g.* when the complaint is that some other ratepayer is under-rated. But it is a highly inconvenient proceeding when several appellants complain of the assessment of their several hereditaments, or of several hereditaments belonging to other ratepayers.

Notice of appeal may be given by the solicitor of the appellant. *R. v. Middlesex JJ.* 20 L. J. M. C. 42. In a recent case, notice signed in the appellant's name by the clerk to his solicitor was held sufficient. *R. v. Kent JJ.* L. R. 8 Q. B. 305; 42 L. J. M. C. 112.

Where, however, a notice is given by a solicitor, the notice must show on the face of it that he is solicitor for the appellant. *R. v. Lancashire JJ.* 4 B. & Ald. 289. The notice in this case was for a *certiorari*.

Notice of appeal by a corporation may be signed by a solicitor. He need not be appointed under seal. *Faviell v. Eastern Counties Railway*, 2 Exch. 344; 17 L. J. Exch. 223.

One trustee may also give notice of appeal on behalf of his co-trustees if they do not disclaim the act of their colleague. *R. v. Surrey JJ.* 5 A. & E. 701 (n).

Notices by overseers (if not signed by a solicitor) may be signed by a majority of the overseers; 43 Eliz. c. 2. *Grindley v. Barker*, 1 B. & P. 229; *R. v. War-*

Chap. 5. *wickshire JJ.* 6 A. & E. 873. But it should appear that they sign in their official character as overseers. **Notice of appeal.** *R. v. Colerne*, 11 Q. B. 909. Less than the majority of overseers cannot appeal. *R. v. Lancashire JJ.* 5 B. & Ald. 755.

In the case of overseers, if the modes of service authorized by sect. 65 be not adopted, service upon one overseer would seem to be sufficient. *R. v. Warwickshire JJ.* 6 A. & E. 873; *R. v. Lincolnshire JJ.* 2 Jur. 891. But service upon the overseers' solicitor has been held to be insufficient. *R. v. Kimbolton*, 6 A. & E. 603.

The modes of service authorized by sect. 65 in the case of bodies of persons, corporate or unincorporate, seem to be confined to the public bodies of persons concerned in the administration of the Act, *e.g.* overseers and assessment committees. When, therefore, railway companies, water companies, and similar undertakings, have to be served with notices, it would be safer to adopt the mode of service authorized by the general act dealing with undertakings of the class in question in each case.

Limited liability and other companies should be served in accordance with the provisions of the Companies' Acts and the Companies Clauses Acts.

Notice of appeal is "process" within the Act 29 Car. 2, c. 7, s. 6, and cannot be served on a Sunday. If, therefore, the 14th January falls on a Sunday, it would seem that notice of appeal may be served on the following day. *R. v. Middlesex JJ.* 5 D. & L. 580; 17 L. J. M. C. 111. The authorities upon the question whether Sunday is or is not to be included in the time allowed for giving notices, &c., are conflicting, but are

scarcely applicable to the present case, in which a **Chap. 5.** special date is fixed. See p. 16. By the rules of the ^{Notice of} High Court, when the time expires on a Sunday or ^{appeal.} other day on which the offices are closed, and by reason thereof an act or proceeding cannot be done or taken on those days, such act or proceeding may be done or taken on the day the offices are next open. Rules of Court of 1875, Order lvii. Rule 3.

If the sessions refuse to hear an appeal on the ground of the insufficiency of the notice, on a rule for a *mandamus* to hear, the High Court will examine the question of sufficiency. *Ex parte Curtis*, L. R. 3 Q. B D. 13; 47 L. J. M. C. 35.

If the proper time has not passed, a notice of appeal may be abandoned, and a fresh notice served. *R. v. West Riding of Yorkshire JJ.* 3 T. P. 776; *R. v. Middlesex JJ.* 9 Dowl. P. R. 163.

If there is a variance, not likely to mislead the respondent, between the notice of appeal and the order against which the appeal is brought, the sessions may amend. *R. v. Carmarthenshire JJ.* 4 B. & A. 563.

Notices of appeal should recite the decision of the assessment committee, and state that the appellant feels aggrieved by it. *R. v. West Riding of Yorkshire JJ.* 7 B. & C. 678.

The correction which the appellant desires to have made in the valuation list must be clearly set out.

Precedents of notices of appeal will be found on pp. 78—83.

Chap. 6.**CHAPTER VI.****RECOGNIZANCES AND DEPOSITS IN LIEU OF RECOGNIZANCES.**

Recognizances and deposits in lieu thereof.

ON appeals from a decision of the assessment committee or of special sessions, the appellant must enter into recognizances or deposit money in court in lieu of recognizances.

The recognizances must be entered into—

1. By the appellant, and
2. Two sureties.
3. Within seven days after giving notice of appeal.
4. Before two justices acting in and for the division where the hereditaments, the subject of the appeal, are situate.

The conditions of the recognizances are—

- a. Duly to prosecute the appeal, and
- b. To pay the costs which may be ordered to be paid by the appellant.

The amount of the recognizances is fixed by the justices who take them, but is not to be less than £50.

See sect. 27 of the Act, and Order No. 2 of the 23rd June, 1870, p. 69.

This order does not apply to appeals on the ground that there is no approved valuation list, nor to appeals against totals, unless in the latter case there has been a previous objection to and a decision by the Assessment Committee.

Nor does it apply to any appeal by assessment committees, overseers, or surveyors of taxes.

If for some reasonable cause, recognizances have not been entered into or are defective, but some other sufficient security for costs has been given, the court may waive recognizances and hear the appeal. If the substituted security is insufficient, the court may order increased or additional security, and may adjourn the hearing, and impose terms as to costs or otherwise. Order of 23rd January, 1871, p. 74.

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Recognizances and deposits in lieu thereof.

It will be observed that the terms of this order are permissive. It must appear that the omission to enter into recognizances arose from some reasonable cause. The court can thus refuse to hear an appeal if there are no recognizances. The existence of a substituted security of some sort would seem to be a condition precedent to the exercise of the permissive power.

It is not clear that the court can make an order waiving or suspending in any particular case the general orders approved under the statute. It would be safer not to make such an order, as it might be set aside for want of jurisdiction. These orders or regulations differ from the ordinary rules of practice of courts of quarter sessions, and would seem to be similar in force and effect to the rules of the High Court. The orders made by the assessment sessions may be varied from time to time, but must be confirmed by the secretary of state. See pp. 2, 20.

But regulations made by the court, although under statutory authority, can have no higher force than directions contained in the statute itself. If, therefore (see p. 10), notice of appeal is not a condition precedent to the court's jurisdiction, the existence of proper recognizances is still less so. In both cases the court may, if it pleases, refuse to hear the appeal.

Chap. 6. Baines' Act, 12 & 13 Vict. c. 45, s. 8, vests in courts of quarter sessions powers similar to those contained in the order of 23rd January, 1871. This section would appear not to apply to the assessment sessions. See sect. 26 of the Act of 1869, and also p. 35.

Recognizances and deposits in lieu thereof.

Inasmuch as a corporation cannot enter into a recognizance, it is exempt from the provisions of an Act requiring the recognizance of the appellant. *R. v. Manchester*, 26 L. J. M. C. 65. But a corporation can find sureties, and must therefore fulfil the provisions of the order to that extent.

A corporation may appoint an attorney for the purpose of entering into a recognizance. *Cortis v. Kent Waterworks Co.* 7 B. & C. 314: judgment of BAYLEY, J. The appointment need not be under seal. *Faviell v. Eastern Counties Railway*, 17 L. J. Exch. 223. It would seem that one or more members of the body may enter into a recognizance on behalf of the corporation. *R. v. Manchester*, above.

In calculating the seven days within which the recognizances must be completed, the day of giving notice of appeal is excluded. Thus, if notice of appeal be given on the 1st of January, the last day for entering into recognizances would be the 8th of January. *Hardy v. Ryle*, 9 B. & C. 603; *Williams v. Burgess*, 12 A. & E. 635; *Robinson v. Waddington*, 13 Q. B. 753.

Recognizances would seem not to be "process" under 29 Car. 2, c. 7, s. 6. See p. 12.

In *Ex parte Simpkin*, 29 L. J. M. C. 23, it was held that in computing the time for entering into recognizances, Sunday is to be counted. *Peacock v. The Queen*, 27 L. J. C. P. 224. When, therefore, the last

day falls on a Sunday the recognizances must be perfected on the Saturday. See, however, p. 12.

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Recognizances must be lodged with the clerk of the court, and are open to inspection by the respondents.

Recognizances and deposits in lieu thereof.

A form of recognizance is given p. 126.

The orders as to recognizances are troublesome in practice, particularly the direction that the recognizance shall be taken before two justices of the division where the hereditament is situate. A simpler and more convenient mode of proceeding is to deposit money in court in lieu of recognizances. This course is almost always adopted where the appellant is a corporation. The amount deposited is usually £50, but the court may require a further deposit or other security, under the order of the 23rd January, 1871.

The present practice upon depositing money in court is based upon the order of the 30th October, 1876. The money does not pass through the hands of the clerk, but is paid direct into the London and Westminster Bank (head office) to the account of the court. Application must first be made to the clerk of the court for a printed form of precipe, a copy of which is given on p. 127.

This form, when properly filled up, is taken to the bank by the appellant, and upon the money being paid in, the bank cashier will sign the receipt at the foot and hand back the form. The cashier's receipt, as the form has now become, must be taken back to the clerk of the court to be filed.

As to the practice on taking deposits out of court, see p. 29.

CHAPTER VII.**Chap. 7.****THE ENTRY OF AN APPEAL.**

Entry of an appeal. **APPEALS** are entered by petition. Order 3 of 23rd June, 1870. The petition must be lodged in duplicate on or before the 14th of January, which is the date fixed by the Act for service of notice of appeal.

The petition should contain on the fly leaf a blank form of order of court directing that the appeal be set down for hearing on a certain date, which is in practice the first day of the sittings. This order resembles the "answer" to a petition in the Chancery Division of the High Court. When the petition is lodged, the court fees are paid.

A few days after the petition is lodged, the appellant should call at the office of the court, and he will then receive back one copy of the petition with the order annexed to it filled up and completed. The other copy is filed. The order made upon the petition, contains in the right hand top corner the reference by which the appeal will be known in the court books. This consists of the year and a number, thus: 1883, No. 1. The number is the number of the appeal in the printed cause list. This reference, it will be observed, is of the same kind as that in use for actions in the High Court, except that the initial letter of the appellant's name is not required. All documents relating to the appeal must bear this reference in the right hand top corner of the first page and on the endorsement.

It may be convenient to state here that all proceedings in the appeal and documents for the use of the court must be written or printed (or lithographed) upon judicature paper, or upon white paper of the same size. Every document should be folded long ways, and be properly endorsed, and bear at the foot the name and address of the solicitor.

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Entry of
an appeal.

A copy of the petition and of the order made upon it must be served on the respondents.

The chief object of the petition is to furnish the clerk to the court with the information necessary to enable him to prepare the cause list. The petition should therefore show clearly,—

1. The appellant's full names or corporate title.
2. The full names or corporate title of the respondent, and if there be more than one respondent, then of each.
3. The parish, the valuation list of which contains the hereditaments the subject of the appeal.
4. The union, if any, to which the parish belongs.
5. A short description of the hereditament.
6. A short statement of the object of the appeal.
7. The name and the address (on the endorsement) of the appellant's solicitor.

Forms of petition are given pp. 84 to 86.

If the petition has not been lodged in proper time, the court must be moved for leave to enter the appeal. Notice of this motion must be given to the respondents. Leave to enter is usually granted as a matter of course, but sometimes terms are imposed, and the respondents may ask for their costs of the motion. See p. 26.

It would seem that the court has no power to refuse to receive an appeal, on the ground of non-compliance

Chap. 7. of this order. Where the appeal is by statute a matter of right, the sessions cannot make a rule imposing a fresh condition of appeal. *R. v. West Riding of Yorkshire JJ.* 2 Q. B. 705. In the case of *R. v. Derbyshire JJ.* 22 L. J. M. C. 31, a rule of sessions requiring appeals to be entered before noon on the first day of the sessions was held to be reasonable, and the Court of Queen's Bench said that it had no jurisdiction to interfere. In *Ex parte Blues*, 5 E. & B. 291; 24 L. J. M. C. 138, a rule of sessions requiring 14 days' notice of appeal was held bad, where the statute required none. The latest case is *R. v. Pawlett*, L. R. 8 Q. B. 491; 42 L. J. M. C. 157. The rule of sessions in that case required the appeal to be entered three days before the sitting of the court, and was held to be *ultra vires*. Now Order 3 of 23rd June, 1873, requires appeals to the assessment sessions to be entered 19 days before the sitting of the court, for the court cannot sit before the 2nd February, and petitions to enter must, under the order, be lodged on the 14th January. This would seem to amount, as the court said in *R. v. Pawlett*, to imposing an additional condition to the appeal which the statute has not imposed.

The power given to the assessment sessions by sect. 27, to make orders with the approval of the secretary of state "regulating the proceedings on appeals," does not enable the court to cut down a statutory right. The appeal must be received if tendered for entry on the first day of the sessions. All the court can do is to put the case at the bottom of the list.

The respondent cannot enter the appeal and have it

tried in the absence of the appellant. *R. v. Over*, 14 Chap. 7.
Q. B. 425 ; 19 L. J. M. C. 57. But the respondent, if ^{Entry of} ~~an appeal.~~
he cannot otherwise get his costs, may enter the appeal,
and the sessions may make an order as to costs, although
it has no power to *hear* the appeal. *R. v. Stayley*, 3
Q. B. 360 ; *R. v. Over*, 14 (*above*).

The entry of an appeal cannot give the sessions juris-
diction to try it, unless the conditions precedent laid down
by statute have been complied with. *R. v. Lancashire*,
JJ. 27 L. J. M. C. 161. On the other hand, if all the
statutory conditions precedent have been observed, the
sessions are bound to receive the appeal, although for
some reason the appellant may not be ready to try at
once. *R. v. Kimbolton*, 6 A. & E. 603.

Chap. 8.**CHAPTER VIII.****RESPONDENTS TO AN APPEAL.**

Respondents to an appeal.

THE persons entitled by the Act to appear as respondents, and desiring to do so, must give notice in writing of their intention, and state whether they intend to appear separately or jointly with others. This notice must be served :—

1. On the clerk of the court, and
2. On the appellant.
3. Before the expiration of 14 days after the entry of the appeal.

Persons not giving this notice are not entitled to be heard unless by special leave and upon terms. Order 4 of 23rd June, 1870.

The Act defines the persons entitled to appeal, but it says nothing of “the person or persons who shall be entitled by virtue of the Act to appear as respondents.” The persons upon whom notice of appeal has been served are respondents, and are of course entitled to appear.

The expression “before the expiration of 14 days after,” would probably be interpreted in the same way as “within 14 days after,” that is, one day inclusive and the other day exclusive. So that if the appeal is entered on the 14th January, the last day for giving the notice required by this order would be the 28th of January. See p. 16.

A form of notice under this order is given p. 125.

CHAPTER IX.

Chap. 9:

THE CASES TO BE STATED BY THE APPELLANT AND
RESPONDENT.

ORDER 5 of the 23rd June, 1870, requires the appellant and respondent each to state in writing—

Cases
stated by
appellant
and respon-
dent.

1. His case, and
2. The facts to be proved, and
3. The points of law (if any) to be argued.

The cases must be served :—

- a. On or before the 1st February,
- b. On the clerk to the court, nine copies for the use of the court, and
- c. On each appellant or respondent as the case may be.

The cases should be stated as briefly and concisely as possible. On the other hand, they must contain all that is necessary to enable the court to follow the arguments and evidence. The court resents any attempt to evade this order. In appeals by railway companies and other large undertakings of a *quasi* public character, the cases should contain a summary or outline of the figures on which each side relies.

The appellant's case should always contain :—

1. An exact copy (either embodied in the case or appended) of the entry in the valuation list of the hereditament the subject of the appeal.

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Cases
stated by
appellant
and respon-
dent.

2. If the relief required is something more than a mere alteration in the figures or the class, then also, a full copy of the entry in the valuation list, as it would stand if the corrections proposed by the appellant were made.
3. A copy (annexed) of the notice of appeal.
4. The facts and figures to be proved and any special circumstances.
5. The points of law to be argued, and any charters or special legislation.

Precedents of cases are given pp. 88 to 115.

CHAPTER X.

Chap. 10.

THE HEARING OF APPEALS.

WHEN an appeal is settled, and the court is not asked ^{Hearing of appeals.} to make any order, immediate notice should be given to the clerk of the court, so that the cause list may be cleared, and the court may know what work remains to be done.

Orders taken by consent of both sides may be made at any time, notwithstanding that the case may not be in the cause list for the day. Both sides must be represented by counsel, one of whom must move for the order and the other signify his consent in open court. If the order asked for affects the gross value, evidence must be produced, either orally or by affidavit, that the surveyor of taxes has been served with notice of appeal and also with notice of the intended motion. The precise terms of the order (that is, the relief sought, not the language of the formal order of court) should be carefully settled before the motion is made. The better course is to hand in a memorandum of the order required, signed by the counsel on both sides. This memorandum should, when practicable, take the form of an exact copy of the entry in the valuation list, showing in red ink the alterations and corrections which the court is asked to make. If the order involves an alteration in the valuation list, the list must be in court at the time when the order is moved for.

Chap. 10. When an order is to be taken by consent, notice of **Hearing of** appeal should nevertheless be given, and recognizances **appeals.**

be entered into or a deposit made, so that no question may arise as to the court's jurisdiction. But when the parties are agreed as to the order to be asked for, the cost of preparing and delivering cases should if possible be saved.

With respect to appeals which are to be tried, the cause list must be watched and proper enquiries made from time to time as to the probable day of trial. It is the practice to send the parties a printed cause list before the sittings begin. From this, some idea may be formed whether the case will be reached on the first day. But all parties should attend on the first day, not necessarily however with counsel and witnesses, for on that day general arrangements are made as to the work, and cases are sometimes grouped in classes. After the first day, a cause list for the following day is posted up daily at 4 o'clock at the place where the court sits, and a copy of the list may also be seen at 4.30 at the offices of the court.

The appellant must be prepared to prove his notice of appeal, and that recognizances have been duly entered into or that money has been deposited in court. These proofs may be waived, and it may be stated generally that all proper admissions should be made on both sides. Where gross value is affected, service of notice of appeal, &c., on the surveyor of taxes is always required.

In the case of applications in the nature of interlocutory motions, notice of motion must be served, and the service proved. Reasonable notice is sufficient, and

this is generally taken to mean two clear days. In Chap. 10. urgent cases, a shorter notice may be given, or the court may dispense with notice altogether. A copy of every notice of motion must be left with the clerk of the court. Hearing of appeals.

If the appeal relates to the assessment of more than one person, the appeal may be abandoned as to some and proceeded with as to the rest. *R. v. Kent JJ.* L. R. 6 Q. B. 132 ; 40 L. J. M. C. 76.

One counsel only to each party to the appeal is *heard*. Order 6 of 23rd June, 1870, p. 70. Two counsel are, however, allowed on taxation in proper cases.

Counsel for the appellant begins, except when a surveyor of taxes is respondent, when counsel for the respondent begins. *Ib.* order 7.

When there is more than one respondent separately represented by counsel, the court determines the order in which each shall be heard. *Ib.*

The procedure as to counsel's opening, the examination, cross-examination, and re-examination of witnesses and the right of summing up or of reply, is the same as at *nisi prius*.

The Act requires (sect. 34) the clerk of the assessment committee or some deputy to attend the court with the valuation list. When the case is over, if an alteration is ordered, the valuation list is immediately handed up to the chairman, who there and then makes the alteration, and places his initials against it, as directed by the Act. *Ib.*

Chap. 11.

CHAPTER XI.

DRAWING UP ORDERS AND TAXING COSTS AND TAKING
DEPOSITS OUT OF COURT.

As to
orders,
costs, and
taking out
deposits.

WHEN the case is over, counsel's briefs on both sides must be left with the clerk of the court, so that he may draw up the order. If a signed memorandum has been handed in as suggested, *ante*, p. 25, it must also be left with the brief. When the order is in draft, the parties will receive from the clerk of the court an appointment to settle the minutes, copies of which may be bespoken. Order 10 of 23rd June, 1870, requires the solicitors of the parties to attend this appointment.

If costs are granted, the minutes cannot be settled until the costs are taxed, as the sum arrived at on taxation is inserted in the order.

Costs awarded by the court are taxed in the usual manner by the clerk of the court. Order 9 of 23rd June, 1870, p. 71.

The bill is taken to the clerk of the court, who will give an appointment to tax. Copies of the bill are then served, with a notice of the appointment endorsed, upon the parties ordered to pay the costs or to contribute towards them. Two clear days' notice is necessary. If the parties served with notice do not appear within half an hour of the appointment, the

taxation, on proof of service of notice, proceeds *ex parte*. **Chap. 11.**
 Solicitors should assist the clerk of the court and save As to orders, costs, and taking out deposits.
 his time as much as possible, by having the papers and
 vouchers numbered and in order. The folios of all
 documents must be counted and marked, and in briefs,
 &c., the folios of the parts which are drawn should be
 shown separately from those which are only copied.

Precedents of bills of costs are given on p. 128 to 136.

If any of the parties is dissatisfied with the minutes, as settled by the clerk, or with his taxation of the costs, the court may be moved to vary the minutes or review the taxation. Notice of motion must be given to the other parties to the appeal, and a copy must be lodged with the clerk to the court. The notice, in the case of objection to the minutes, must clearly set out the alterations required, and in the case of objection to the taxation, must specify the items objected to and the grounds of objection. In the latter case, the clerk prepares, for the information of the court, a memorandum explaining the reasons which have guided him in his allowances.

The order of court is engrossed by the clerk of the court, and is taken up by the successful party. A copy should be served upon the other side.

The procedure upon special cases, and on motions to record a decision of the High Court, is dealt with in chap. xv. .

Precedents of orders are given p. 116 to 124.

If the appellant is ordered to pay the costs, the deposit will not be paid out of court until a receipt for the costs is produced. In other cases, the deposit may

Chap. 11. be taken out immediately the order is completed. The
As to
orders,
costs, and
taking out
deposits. appellant's solicitor must call at the offices of the court
and bespeak a cheque, and he will then be supplied with
a form of receipt. Three days must be allowed to get
the cheque signed by two members of the court. It
will be handed to the person mentioned in the order,
or to any one authorized by him in writing, upon the
receipt, duly signed, being lodged.

CHAPTER XII.

Chap. 12.

THE JURISDICTION AND POWERS OF THE COURT.

As to orders regulating proceedings, determining recognizances and making tables of fees, see chaps. ii., vi. Jurisdiction and powers of court.

Sect. 26 enables the court to appoint a chairman, who unlike a chairman of quarter sessions, has a second or casting vote. The court may also fix the quorum, which, however, may not be less than three. It is the practice, at the first court every year, to make an order fixing the quorum at the statutory minimum of three.

With respect to the attendance and examination of witnesses, to the taking of evidence, to the keeping order in court, to contempt of court, to the enforcement of their orders, and to all matters necessary for the execution of their duties under the Act, the court has the same jurisdiction and powers, and is in the same position as a court of quarter sessions. Sect. 26.

Orders of quarter sessions may be enforced by indictment. *R. v. Mortlock*, 7 Q. B. 459; or under sect. 18 of Baines' Act. See p. 43.

Subpœnas are issued by the court.

The Act also directs that the court shall be convened, as near as may be, as if it were a court of quarter sessions. Quarter sessions are convened by a precept to the sheriff directing him to summon grand and petty jurors. In order to give some effect to the words "as near as may be," a precept addressed to the clerk of the court, is signed and sealed by two members of the court, and directs the clerk to convene a session on a certain day.

Chap. 12. As to the effect of the expressions "in like manner,"
 Jurisdiction and powers of court. "as near as may be," see *R. v. Carmarthen Recorder*,
 7 A. & E. 756; *R. v. West Riding of Yorkshire JJ.*
 20 L. J. M. C. 18.

The power of a court of quarter sessions to fine for contempt of court is considered in the case of *In re Pater*, 33 L. J. M. C. 142. This was a case at the Middlesex sessions, and the offender was a barrister engaged in his professional duties.

Sect. 34 directs the justices to sit in open court and to hear and determine all appeals in such order as they may from time to time appoint.

The hearing may be adjourned from time to time, but not later than the day before which all appeals are required by the Act to be heard. *Ib.* That day is the 31st March. Sect. 42 (13).

The earliest day on which the court can sit is the 2nd February. Sect. 42 (13). It is quite conceivable that if the sittings began on that day and proceeded continuously to the 31st March, it might still be impossible to dispose of all the cases by the latter date. It would seem however that the court cannot adjourn the *hearing* of appeals beyond the 31st March. See *Bowman v. Blyth*, 7 E. & B. 26; 26 L. J. M. C. 57, decided upon a statute requiring an act to be done at a particular session. See also *R. v. Belton*, 11 Q. B. 379, a case under the Licensing Act, 1828. This point is further discussed p. 40.

For the purpose of obtaining the decision of a superior court, the sessions may adjourn to any day necessary. Sect. 34. See p. 49.

The more general words of sect. 26, which enable the court to adjourn from time to time as may be neces-

sary for the performance of its duties under the Act, Chap. 12.
 apply to duties other than the hearing of appeals.

The court may also, for the purpose of giving judgment only, adjourn from place to place in the metropolis. Sect. 26. This power has not been exercised.

Jurisdiction and powers of court.

The court may confirm or alter the valuation list, so far as it is questioned by the appeal. This limitation should be observed. The alteration may be made in such manner as the court thinks just, but no alteration can be made in contravention of the Act. Sect. 34. For example, if the hereditament falls within class 1, the rate of deduction must not exceed 25 per cent. or $\frac{1}{4}$, whatever may be the wish of the parties. Third schedule and sect. 52.

If there is no approved valuation list for a parish, the court may appoint a person to make one, and may fix his remuneration. The court may also direct how the valuation list so made shall be deposited and otherwise made known to the persons interested. Sect. 35.

The costs of making a valuation list are to be paid by the assessment committee who failed to approve it, and are part of their expenses under the Act. *Ib.*

As to the power of the court to grant costs, see p. 38.

The court may alter its judgment during the continuance of the same session. *St. Andrews, Holborn, v. St. Clement Danes*, 2 Salk. 494, 606.

But when judgment has been given, a subsequent session has no power to alter the judgment, nor can it make any further order in the matter, except in obedience to a decision of the High Court, which in such a case orders continuances to be entered. *R. v. Staffordshire JJ.* 26 L. J. M. C. 179.

Chap. 13.

CHAPTER XIII.

ORDERS FOR A VALUATION.

Orders for a valuation. THE court is often asked to order a reference, and the name of a referee chosen by the parties is sometimes mentioned. It does not appear that the court has any power to make such an order.

Courts of quarter sessions cannot delegate their authority even by consent. They may refer a matter to a person to examine and make a report to the court for the court's determination. *R. v. Harding*, 2 Salk. 477. But this is merely a mode of assisting the court, and the matter must be dealt with by an order made by the court, which may or may not adopt the report. *R. v. Glamorganshire JJ.* 5 T. R. 279.

Baines' Act (12 & 13 Vict. c. 45, s. 12) enables the parties to an appeal to quarter sessions, by order of a judge of the Queen's Bench Division, to refer the matter of the appeal to arbitration. By sect. 13 of the same Act, the court of quarter sessions, with the consent of the parties, may make a similar order. These provisions, however, do not apply to the assessment sessions, for it cannot be said that they are "necessary for the execution of their duties under this Act." Act of 1869, s. 26. And the words "be in the same position, as near as may be, as if they were a court of quarter sessions" in the last clause

of the same section, must be taken to refer to matters *ejusdem generis* with the preceding words, "conduct their proceedings and be convened." Moreover, the specific powers and jurisdiction conferred upon the assessment sessions by the Act would exclude any others. Thus the second paragraph of sect. 40 is in almost the same words as a provision in Baines' Act, and would therefore be unnecessary if all the powers of that Act were vested in the assessment sessions by virtue of sect. 26. Chap. 13.
Orders for
a valuation.

The provisions of sect. 27, empowering the court to make orders "for the purpose of regulating the proceedings on appeals," cannot enable the court to delegate its jurisdiction. Order 8 of 23rd June, 1870, would seem at first sight to have this effect; but it has already been pointed out that a court of quarter sessions may refer the investigation of a matter to any person, and may be guided by his report, although the final determination of the case must be the act of the court. The order is permissive only, and does not profess to compel the parties to appear before the person to whom the court has referred the matter. Any of the parties to the appeal may decline to do so, and may insist upon the hearing taking place before the court in the usual way.

The terms of this order with respect to costs are considered, p. 38.

The object in view may, however, be obtained informally, by the consent of both sides and of the court. The proper course is to adjourn the hearing upon an agreement between the parties to try the case before a referee, and to take an order from the court according

Chap. 13. to his award. The agreement should also provide that Orders for the costs of the reference are to be deemed to be costs a valuation. of the appeal, and to be in the discretion of the referee as to the party to pay them, but to be ascertained, as to amount, by taxation, in the ordinary way before the clerk of the court. The court should always be told beforehand when it is proposed to adopt this course, as it may otherwise decline to make an order in accordance with the referee's report, or to alter the valuation list.

But, where one of the parties to the agreement is an assessment committee, care should be taken to get a valid contract binding upon the guardians of the union or parish, for the powers of an assessment committee to contract seem to be very limited. It has been held that an action will not lie against an assessment committee under an agreement to pay costs awarded on a reference. *Leicester Waterworks Co. v. Nuttall*, L. R. 4 Q. B. D. 18; 48 L. J. M. C. 41.

The statutory power of the court is confined to ordering a valuation. Sect. 36. This order may be made upon the application of any of the parties to the appeal. In the absence of an application, the court would seem to have no power to order a valuation. The applicant must give such security as the court thinks proper to pay the costs of the valuation—that is, the charges and expenses of the valuer. The valuer is appointed by the court, not by the parties.

In practice, when an order has been made under this section, the valuer has generally acted as a referee, and held sittings and heard evidence. But all the court can recognize is the valuation, which must be in writing

signed by the valuer, and must show the particulars of Chap. 13. the hereditaments comprised in it, and the amount at ^{Orders for} which he has valued them. Sect. 38. If the parties ^{a valuation.} wish the costs of any proceedings before the valuer to be included in the costs of the appeal, they must make a special agreement to this effect. The costs can only be so included by consent. See chap. xiv.

The order appointing a valuer must also fix a day for receiving the valuation, and may adjourn the hearing to that day. Sect. 37. The day fixed may be before or after the 31st March. *Ib.* and sect. 42 (13). Other orders may be made from time to time further adjourning the hearing, and fixing on each occasion another day for receiving the valuation. See form of order, p. 119.

Chap. 14.

CHAPTER XIV.

COSTS, AND THE MODE OF ENFORCING PAYMENT.

Costs, and
the mode
of enforcing pay-

THE costs of any appeal (including the costs of a valuation made under sect. 36) are in the discretion of the court. Sect. 39. It may award them to be paid by such parties to the appeal, and in such proportions as it thinks just. *Ib.*

Courts of quarter sessions have no power at common law to give costs. The whole jurisdiction of the assessment sessions in the matter of costs rests upon sect. 39. Order 8 of 23rd June, 1870, would seem to be in excess of the powers conferred by that section, not only on the general principles already referred to, but because the costs of an investigation out of court, for the information and assistance of the court, cannot be said, in the absence of consent by the parties, to be costs of the appeal. The Act is careful to provide that the court may deal with the costs of a valuation, although such a provision would seem to be unnecessary, as a valuation is a proceeding specially authorized by the statute.

In a case under Baines' Act (12 & 13 Vict. c. 45, s. 5) it has been held that although the sessions have no jurisdiction to *hear* the appeal, an order may nevertheless be made on the appellant to pay the costs. *R. v. Padwick*, 27 L. J. M. C. 113. But in a rating case, where the appellant had not "failed to obtain relief"

from the assessment committee, and the sessions were consequently entirely without jurisdiction, it was held that no order could be made. *R. v. Lancashire JJ.* 43 L. J. M. C. 116. See also *R. v. Bedminster Union*, L. R. 1 Q. B. D. 503, and 45 L. J. M. C. 117. Chap. 14.
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of enforcing
payment.

A general rule of sessions that only a fixed sum for costs will be allowed on appeal is bad. *R. v. Glamorganshire JJ.* 19 L. J. M. C. 172.

But a rule that costs shall follow the event, unless an order be made to the contrary, is good. *Freeman v. Reed*, 30 L. J. M. C. 123.

The amount of costs is ascertained by taxation before the clerk of the court. The principle, however, that a court of quarter sessions has no power to delegate its powers, applies to the taxation of costs, and the act of the officer of the court must be adopted by the court. This is done by inserting in the order of court the exact sum ascertained by taxation. *Sellwood v. Mount*, 1 Q. B. 726.

Both parties should have a reasonable opportunity afforded them of attending the taxation. *R. v. Mortlock*, 7 Q. B. 471.

It would seem that the taxation cannot take place after the sessions are over, except by consent of the parties. If this consent be given, the order for costs is made *nunc pro tunc*. *R. v. Long*, 1 Q. B. 740; *Freeman v. Read*, 30 L. J. M. C. 123.

In *R. v. Hampshire JJ.* 33 L. J. M. C. 104, the proper course was held to be to adjourn the appeal, to enable the clerk of the peace to tax between the hearing and adjournment, and, on the adjournment, to draw up an order inserting the amount ascertained on

Chap. 14. taxation. See also *Rawnsley v. Hutchinson*, L. R. 6 Q. B. 305; 40 L. J. M. C. 97.

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of enforce-
ing pay-
ment.

But in a later case, it was decided that if it is the practice of the court to tax out of sessions, and no objection is made at the time, this amounts to an acknowledgment of the jurisdiction. *Southampton Gas Light and Coke Co. v. Southampton Union*, L. R. 2 Q. B. D. 371; 46 L. J. M. C. 238.

There is a discrepancy between the language of sect. 34 and of sect. 42 (13) which is very material as affecting the taxation of costs. The former section enables the court to "adjourn the *hearing* . . . to any day not later than the day before which all appeals to them are required by this Act to be *heard*." And sect. 42 (13) enacts that the justices may hold the assessment sessions "at any time . . . which will enable them to *determine* all appeals (except where a valuation list or valuation is ordered) before the ensuing 31st of March." Now it may be possible to hear (the word used in sect. 34) all appeals between the 2nd February and the 31st March; but in the year following a quinquennial valuation, it would be impossible finally to dispose of the cases and ascertain the costs within that period. This, however, seems to be the meaning of the word "determine." If it were not for the use of this term in sect. 42 (13), the limited power of adjournment given in sect. 34 might be interpreted as confined only to the hearing. Perhaps the solution is to be found in the case of *R. v. Ingall* (ante p. 4) which would seem an authority to the effect that all the dates and times fixed in sect. 42 are directory only.

In practice, the taxation of costs generally stands

over till the sittings are at an end, and is completed **Chap. 14.**
any time before the expiration of the year of office on Costs, and
the mode
of enforc-
ing pay-
ment.
the 31st October.

It is safer in all cases to take a consent in writing to tax out of sessions. The unsuccessful party is not likely to refuse to consent, for it would be as inconvenient to him as to his opponent to tax the costs immediately after the hearing of the appeal.

In considering the question of costs, it should be borne in mind that when an order has once been made in an appeal, and the sessions are over, no subsequent order can be made at another session, nor can the original order be varied or amended. See p. 33. In ordinary circumstances there is no difficulty, but when a case is reserved for the decision of the High Court, it seems impossible to provide for all contingencies. Suppose an appeal has been dismissed with costs, subject to a case. The costs must be taxed, and the amount to be paid by the appellants be inserted in the order. If the case be not taken up, or be decided against the appellants, the order stands, and the respondents can enforce payment of the ascertained costs. If, however, the decision of the sessions be reversed, it may be proper that the burthen of costs should be shifted to the respondents. The appellants would, of course, not have to pay the costs specified in the order of sessions; but it might be just that they should themselves get costs from the respondents. But there seems to be means of securing this. If the costs of both sides are taxed, and the order directs payment in the alternative, according to the decision of the High Court, that part of the order which would meet the case, falls with the rest when the

Chap. 14. order is quashed. See, however, the remarks of **DENMAN, C. J.**, suggesting that an order of sessions subject to a case should contain "provisional findings." *R. v. Stoke-upon-Trent*, 5 Q. B. 303. But **CAMPBELL, C. J.**, in *R. v. Staffordshire*, 26 L. J. M. C. 161, says, "If the case had been taken up, the order would have been confirmed or quashed *simpliciter*."

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ing pay-
ment.

The order of the High Court deals with the costs in that court; but the Queen's Bench Division can make no provision for the costs in the court below. And the sessions has no jurisdiction to make any further order in the matter. *R. v. Staffordshire JJ.* above.

Costs ordered to be paid by the assessment sessions may be recovered as if they had been awarded by a court of quarter sessions. Sect. 39.

Costs awarded by a court of quarter sessions are recoverable under 12 & 13 Vict. c. 45, s. 5, which makes applicable to all appeals the mode prescribed by 11 & 12 Vict. c. 43, s. 27. By the latter Act, the order is to "direct such costs to be paid to the clerk of the peace of such court to be by him paid over to the party entitled to the same, and shall state within what time such costs shall be paid." If the costs be not paid within the time limited, the clerk of the peace is to grant to the party entitled to the costs a certificate that they have not been paid, and upon production of this certificate to any justice of the same county, he may enforce payment by warrant of distress, and in default of distress, may commit the party for not exceeding three calendar months, unless the costs be sooner paid. *Gay v. Matthews*, 33 L. J. M. C. 14. A form of certificate is given, p. 128.

The above provisions apply to appeals in which the **Chap. 14.**
 appellant has entered into recognizances to pay costs. **Costs, and the mode of enforcing payment.**
Freeman v. Read, 30 L. J. M. C. 123.

Costs awarded by quarter sessions on appeals and enforced by distress and commitment, under sect. 5 of Baines' Act, are within exception 2 of sect. 4 of the Debtors Act, 1869 (32 & 33 Vict. c. 62), and the defaulter is not protected from imprisonment. *R. v. Pratt*, L. R. 5 Q. B. 176; 39 L. J. M. C. 73. In this case, the appeal was against an affiliation order.

Where there are recognizances, they may be estreated if the costs be not paid, the remedy under section 5 of Baines' Act being only cumulative. *R. v. Huntley*, 3 E. & B. 179; 23 L. J. M. C. 106. *R. v. Ely JJ.* 5 E. & B. 493; 25 L. J. M. C. 1.

Recognizances may be estreated at a reasonable time after the forfeiture takes place, and at a subsequent session. *R. v. Ely JJ.* above.

The defaulter may also be proceeded against by indictment. *R. v. Mortlock*, 7 Q. B. 459.

Payment of costs may also be enforced under sect. 18 of Baines' Act (12 & 13 Vict. c. 45) which provides that an order of quarter sessions may be removed into the Queen's Bench, and when removed is to be of the same effect and may be enforced in the same manner as a rule of that court. The sessions order may be removed by judges' order, or rule of court, without a *certiorari*. *Hawker v. Field*, 20 L. J. M. C. 41. The remedy under this section is cumulative. *R. v. Huntley* above.

Precedents of bills of costs are given, pp. 128 to 136.

When costs are granted they must be taxed before the order of court can be completed. See p. 28.

Chap 14. Prior to the 12th June, 1876, it had been the practice of the court to allow the costs of witnesses qualifying, that is, the costs of surveying the premises and making reports. On that date, upon a motion to review a taxation of the clerk of the court, an order was made referring back the bill as to items allowed for attendances, plans, views, and reports, and directing that the rule laid down in *Nolan v. Copeman*, L. R. 8 Q. B. 84, should in future govern the allowance of costs. This order was made after the Judicature Act, 1873, and the order as to costs made under that Act, came into operation. The case of *Nolan v. Copeman* was decided upon the old practice on the 20th January, 1873.

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ing pay-
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On the 13th February, 1878, the attention of the court was called to the case of *Mackley v. Chillingworth*, L. R. 2 C. P. D. 273, in which it was held that under No. 8 of the special allowances and general provisions annexed to the Rules of the Supreme Court (Costs) of 12th August, 1875, the expenses of witnesses qualifying themselves for examination might be allowed. The court thereupon rescinded the order of the 12th June, 1876.

CHAPTER XV.

Chap. 15.

SPECIAL CASES FOR THE DECISION OF THE HIGH COURT.

THE decision of the assessment sessions may be questioned by special case in the same way as a decision of quarter sessions. Sect. 40.

Special cases for the decision of the High Court.

The High Court will not entertain a case unless the sessions have first heard and determined the appeal. The decision of the session is subject to the opinion of the superior court on the point reserved. If the appeal be merely entered and respited, the sessions have no power to state a case, and the court above will not notice such a case. The High Court will not decide a mere preliminary point. *R. v. Sutton Coldfield*, L. R. 9 Q. B. 153; 43 L. J. M. C. 57; *Ex parte Curtis*, L. R. 3 Q. B. D. 13; 47 L. J. M. C. 35. Lord DENMAN's remarks in *R. v. Kesteven JJ.* 3 Q. B. 810; 13 L. J. M. C. 78, are instructive on the subject generally.

In stating the case, care should be taken to put every point which it is intended to argue, and to ask every question to which an answer is required.

The High Court will not look at anything outside the case, and has no power to give an opinion on a question which the justices have not submitted. *St. James, Westminster, v. St. Mary, Battersea*, 29 L. J. M. C. 26; *Purkis v. Huxtable*, 28 L. J. M. C. 221.

Chap. 15. Nor will the High Court consider questions of fact but only points of law. *R. v. Aston nigh Birmingham*, 12 Q. B. 29; 19 L. J. M. C. 17.

Special cases for the decision of the High Court.

All facts and findings material to the case should be stated. The facts themselves should be stated in the case, and not merely the evidence of them. *R. v. Lyth*, 5 T. R. 327.

The facts found by the sessions bind the High Court, except when the finding contradicts the facts proved and set out in the case. *R. v. Woolpit*, 4 A. & E. 205; *R. v. St. Mary, Lambeth*, 7 Q. B. 587. The construction to be put upon a written document, if involving a question of law may be reviewed by the High Court. *R. v. Aston nigh Birmingham* (above).

Fraud, if found by the sessions, must be expressly stated in the case, for fraud is never presumed. *R. v. Tillingham*, 1 B. & Ad. 180.

If these principles be not observed, or the case be otherwise improperly stated, it will be sent back to be re-stated.

When a case is sent back to be re-stated, the sessions may hear fresh evidence. *R. v. Clifton upon Dunsmore*, Burr. S. C. 697. And if fresh evidence is tendered the sessions *must* hear it, for the proceedings are in the nature of a new trial. *R. v. Bloxham*, 1 A. & E. 386.

The unsuccessful party at sessions must give notice to the other side before getting the appeal re-heard. Notice of the judgment of the High Court sending back the case to be re-stated is not sufficient. *R. v. Barnes*, 3 Q. B. 437; 11 L. J. M. C. 128.

If on the re-hearing the sessions reverse their former

decision, the party complaining of the new decision must take up the case. Chap. 15.

It is only under very exceptional circumstances that the High Court will compel the sessions by *mandamus* to state a special case. *R. v. Effingham*, 2 B. & Ad. 393 (n). Special cases for the decision of the High Court.

The sessions exhaust their jurisdiction by making an order subject to a special case. They cannot supply at a subsequent sessions any omission from their order. Where the sessions on an appeal against an order of justices, confirmed the order subject to a special case and made no order as to costs, an order made at a subsequent session on the case being abandoned, granting costs, was quashed. *R. v. Staffordshire JJ.* 26 L. J. M. C. 179. See p. 33.

The decision of the High Court upon the special case should be recorded by the sessions as adopted, and becomes the final judgment of the sessions.

The form of the case must be in accordance with the Rules of court applicable to special cases from quarter sessions. The case should conclude by stating that if the decision of the sessions is right, the order is to be confirmed, if otherwise it is to be quashed. A special case cannot ask the court if the sessions be wrong, to send the matter back to the sessions to be re-heard or proceeded with. *R. v. Stoke-upon-Trent*, 5 Q. B. 303.

The case should be drawn by the junior counsel for the party who applied for it. It is then sent to the junior counsel on the other side for his approval. If the two counsel cannot agree, the case is settled by the chairman of the sessions.

Chap. 15. When the draft is settled, it is engrossed by the party applying for it, and the engrossment is left with the clerk of the court. The draft signed by the junior counsel on both sides must also be left for comparison by the clerk of the court with the engrossment. The clerk then obtains the chairman's signature to the engrossment, and lodges the case at the Crown Office with the order of sessions.

Special
cases for
the deci-
sion of the
High
Court.

The law and practice as to special cases were discussed at length by the House of Lords, in the case of *Overseers of Walsall v. London and North Western Railway Company*, L. R. 4 App. Ca. 30; 48 L. J. M. C. 65. The immediate point decided in that case was that a decision of the High Court upon a special case is an "Order" within the meaning of sect. 19 of the Judicature Act, 1873, and is not within sect. 45 of that Act; and that consequently an appeal lies from the decision of the Queen's Bench Division. And leave to appeal is not necessary, so that an appeal may be brought even if leave be refused. *R. v. Savin*, L. R. 6 Q. B. D. (C. A.) 309. But cases stated under special statutable powers are within sect. 45 of the Judicature Act, 1873. *Hinton v. Swindon New Town Local Board*, 49 L. J. Q. B. 522.

The Summary Jurisdiction Act, 1879, sect. 40, does away with the writ of *certiorari* which was formerly necessary to bring a special case before the superior court.

The old practice as to recognizances for costs required by 13 Geo. 2, c. 18, does not therefore now apply to special cases. A special case is a civil proceeding on the Crown side of the Queen's Bench Divi-

sion within the Rules of Court, 1880, order lxii., rule 55, Chap. 15. and the costs are in the discretion of the court under order lv. *Clarke v. Fisherton Angar*, L. R. 6 Q. B. D. 139; 50 L. J. M. C. 33. Special cases for the decision of the High Court.

Formerly, when a *certiorari* was necessary, if no case were taken up, the order of sessions, which was in the nature of a judgment *nisi*, became absolute at the end of the six months allowed for issuing a *certiorari* under 13 Geo. 2, c. 18, s. 5. *R. v. Staffordshire JJ.* 26 L. J. M. C. 179. What the effect of the new practice may be is not clear. The better course will be for the court to insist upon the case being stated before the sessions are over, and to withhold their order until the special case is settled and ready to be lodged. The appeal should be adjourned from time to time for this purpose.

The Act of 1869, sect. 40, provides another mode of obtaining the decision of the High Court. After notice of appeal but before coming to the sessions, the parties, by consent and by order of a judge, may state a special case, and agree that a judgment in conformity with a decision of the High Court, and for the costs adjudged by that court, may be entered at the sessions next or next but one after such decision. The judgment so entered is to be of the same effect in all respects as if given by the sessions upon an appeal duly brought and adjourned.

This clause is practically the same as sect. 11 of Baines' Act, 12 & 13 Vict. c. 45. It has been decided under that Act, that the case must state that the agreement required by the Act has been entered into. *Corporation of Peterboro' v. Overseers of Thurlby*, L. R. 8 Q. B. D. 586.

Chap. 15. In taking proceedings under this section, the Crown Office Rules must be observed.

Special cases for the decision of the High Court. A decision of the Queen's Bench Division under this section would seem to be within the principle of the case of *Hinton v. Swindon New Town Local Board*. See p. 48.

When the High Court has given its decision upon a case stated under sect. 40, the assessment sessions must be moved to enter a judgment in conformity with the decision. This may be done at the next session, and cannot be done later than the session next but one after the decision. Notice of motion must be given in the usual way. See p. 26. The sessions can make no order as to the costs of the motion.

CHAPTER XVI.

Chap. 16.

PROCEEDINGS BY CERTIORARI, MANDAMUS AND
PROHIBITION.

THE same proceedings may be had by *certiorari* or otherwise for questioning any decision of the assessment session, as for questioning a decision of quarter sessions. Sect. 40. But "every such *certiorari* must be sued out within three months after the decision is given." *Ib.*

Certiorari, mandamus, and prohibition.

The words "such *certiorari*" would seem to refer to the words "special case and *certiorari*" at the beginning of the section. The conjunction used is "and," not "or," and consequently the *certiorari* here referred to may mean the writ which was necessary to bring up a special case under the old practice before the Summary Jurisdiction Act, 1879. The limitation therefore of the time for issuing the writ to three months instead of the six months prescribed by 13 Geo. 2, c. 18, s. 5, would in this view not apply to a *certiorari* when no special case is granted.

When the sessions have heard and determined an appeal, the High Court will not review their decision except upon a case stated. The decision may, in the opinion of the Superior Court, be wrong upon the facts or in law, or both, but the sessions have exercised their jurisdiction; and the court above has no right to inter-

Chap. 16. fere. In a case in which the sessions held that they *Certiorari*, had no power to hear certain evidence tendered by the *mandamus* appellant, and dismissed the appeal, this was held not to and *prohibition*. be a declining of jurisdiction, but a decision on the appeal, so that no *mandamus* would lie. *R. v. Liverpool Recorder*, 20 L. J. M. C. 35. So also if the sessions actually hear and determine a case, even if they be wrong in the construction of an Act of parliament, the court will not interfere. *R. v. Mainwaring*, 27 L. J. M. C. 278. See also *R. v. Dayman*, 26 L. J. M. C. 128.

Nor will the High Court receive evidence to prove that the sessions interpretation of a question of fact is incorrect. *R. v. Berkshire JJ.* L. R. 4 Q. B. D. 469 ; 48 L. J. M. C. 137.

And, if the question could be decided by appeal, the court will not grant a *certiorari*. *In re Overseers of Pudding Norton*, 33 L. J. M. C. 136. See also, as bearing upon the principle involved, *Luton Local Board v. Davis*, 29 L. J. M. C. 173.

The High Court will, whenever possible, sever the bad part of an order from the good, and quash the order for the bad part and leave it to stand as to the residue. *R. v. Over*, 14 Q. B. 425 ; 19 L. J. M. C. 57 ; *R. v. Green*, 20 L. J. M. C. 168.

The High Court will interfere by *certiorari* if the sessions have acted without or exceeded their jurisdiction. *R. v. St. Albans JJ.* 22 L. J. M. C. 142 ; *Ex parte Bradlaugh*, L. R. 3 Q. B. D. 509 ; 47 L. J. M. C. 105. So also where the court has not been properly constituted. *R. v. Cheltenham Commissioners*, 1 Q. B. 467.

A fruitful source of applications for writs of *certiorari* Chap. 16. is the disqualification of justices by interest or otherwise. It has been held a fatal irregularity for a justice rated in the appellant parish to sit in court on the bench with the other justices, although taking no part in the proceedings. *R. v. Suffolk JJ.* 18 Q. B. 416; 21 L. J. M. C. 169. But no justice is disqualified for acting on appeals to quarter sessions against poor rates by reason of his being rated or being liable to be rated in some other parish in the union than that for which the rate appealed against is made. 27 & 28 Vict. c. 39, s. 6. This provision would seem not to apply to appeals against the valuation list, and these are the only appeals which the assessment sessions has power to hear.

Certiorari, mandamus and prohibition.

A justice is not disabled from acting in any matter merely on the ground that he is *ex officio* member of any board of guardians complaining, interested or concerned in such matter, or has acted as such at any meeting of such board. 5 & 6 Vict. c. 57, s. 15.

Similar provisions are contained in the Public Health Act, 1875, 38 & 39 Vict. c. 55, s. 258. As to disqualification by reason of a justice being a member of the local authority which directs the proceedings, see *R. v. Allen*, 33 L. J. M. C. 98; *R. v. Millidge*, L. R. 4 Q. B. D. 332; 48 L. J. M. C. 139; *R. v. Huntingdon JJ.* L. R. 4 Q. B. D. 522; *R. v. Weymouth JJ.* 48 L. J. M. C. 139.

If a justice be a litigant in a similar matter, the proceedings become void if he sit. *R. v. Great Yarmouth JJ.* L. R. 8 Q. B. D. 525; 51 L. J. M. C. 39.

The extent of the justice's interest is immaterial, if

Chap. 16. it be pecuniary. *R. v. Rand*, L. R. 1 Q. B. 230 ; 35

Certiorari, L. J. M. C. 157.

mandamus
and prohi-
bition.

But the mere possibility of bias in favour of one of the parties does not *ipso facto* avoid the decision. *Ib.*

An objection on the ground of interest or bias may, however, be waived. *Wakefield Local Board v. West Riding and Grimsby Railway*, L. R. 1 Q. B. 84 ; 35 L. J. M. C. 69.

The proceedings upon writs of *certiorari* are prescribed in 13 Geo. 2, c. 18. Under that Act, the writ must be moved for within six calendar months after the order complained of. If the words "such *certiorari*" in sect. 40 of the Act of 1869 apply to every *certiorari*, then the writ must be sued out within three months after the decision is given. See p. 51.

It must be proved on oath that the party suing forth the writ has given six days' notice in writing to the justices or two of them who made the order. A notice signed by a solicitor is sufficient. *R. v. Suffolk JJ.* 18 Q. B. 416 ; 21 L. J. M. C. 169. The affidavit of service must show that the justices served are those who were present and made the order. *R. v. St. James, Colchester*, 20 L. J. M. C. 203.

Recognizances must also be entered into under 5 Geo. 2, c. 19, s. 2, by the party prosecuting, with "sufficient sureties" in the sum of £50, conditioned to prosecute the *certiorari* with effect and without delay, and to pay the costs.

The provisions of these two statutes must be strictly adhered to. Almost every clause has been the subject of judicial decision.

The Crown Office Rules as to writs of *certiorari* must Chap. 16. also be observed.

Certiorari, mandamus and prohibition.

When the sessions decline jurisdiction, or act beyond or in excess of their jurisdiction, the High Court will interfere, in the former case by *mandamus*, and in the latter by *certiorari* or prohibition. If an appeal is dismissed by the sessions upon a preliminary point of law or practice, the High Court will review the decision. In such a case, the sessions has in fact declined jurisdiction, and the High Court will, if the sessions be wrong, grant a *mandamus* to hear the appeal. *R. v. Gloucestershire JJ.* 1 B. & Ad. 1; *R. v. West Riding of Yorkshire JJ.* 5 B. & Ad. 667; *R. v. Liverpool Recorder*, 20 L. J. M. C. 35; *R. v. Brown*, 26 L. J. M. C. 183; *R. v. Kent JJ.* L. R. 6 Q. B. 132; 40 L. J. M. C. 76.

A decision of the sessions upon the question whether the next sessions were under the circumstances the next practicable sessions has been reviewed by the court, and a prohibition was granted against trying the appeal at the subsequent session. *Liverpool United Gas Light Co. v. West Derby Union*, L. R. 6 C. P. 414; 40 L. J. M. C. 104.

When the decision of the sessions rests upon a preliminary question of fact, the High Court will not interfere. In such a case, the sessions exercise their jurisdiction by judging of the facts after hearing evidence, and no *mandamus* will lie. *R. v. Bolton Recorder*, 18 L. J. M. C. 139; *R. v. Middlesex JJ. (Slade's Case)*, L. R. 2 Q. B. D. 516; 46 L. J. M. C. 225.

Chap. 16. If the sessions refuse to receive or hear an appeal on *Certiorari*, the ground of non-compliance with some rule of *mandamus* sessions practice, the court will grant a *mandamus* to and *prohibition*, proceed with the appeal, if the sessions rule is unreasonable or made in excess of jurisdiction. *R. v. Pawlett*, L. R. 8 Q. B. 491 ; 42 L. J. M. C. 157.

An application for a *mandamus* to the sessions to hear an appeal must be made in the term next after the hearing has been refused. *R. v. Richmond Recorder*, 27 L. J. M. C. 197.

UNIONS and PARISHES not in union within the jurisdiction of the Metropolitan Board of Works under the Metropolis Management Act, 1855, with the names and official addresses of the Clerks to Assessment Committees.

NAMES OF UNIONS.	Names and Official Addresses of Clerks to Assessment Committees.
<p>City of London Union :—</p> <ol style="list-style-type: none"> 1 St. Alban, Wood Street. 2 Allhallows, Barking. 3 Allhallows, Bread Street. 4 Allhallows, Honey Lane. 5 Allhallows, Lombard Street. 6 Allhallows, London Wall. 7 Allhallows, Staining. 8 Allhallows-the-Great. 9 Allhallows-the-Less. 10 St. Alphage, London Wall. 11 St. Andrew, Holborn. 12 St. Andrew, Hubbard. 13 St. Andrew, Undershaft. 14 St. Andrew by the Wardrobe. 15 St. Anne and Agnes. 16 St. Anne, Blackfriars. 17 St. Antholin. 18 St. Augustin. 19 Barnard's Inn. 20 St. Bartholomew by Exchng. 21 St. Bartholomew the Great. 22 St. Bartholomew the Less. 23 St. Bennet Fink. 24 St. Bennet, Gracechurch St. 25 St. Bennet, Paul's Wharf. 26 St. Bennet, Sherehog. 27 St. Botolph, Aldersgate. 28 St. Botolph, Aldgate. 29 St. Botolph, Billingsgate. 30 St. Botolph, Bishopsgate. 31 St. Bride, Fleet Street. 32 Bridewell Precinct. 	<p>F. W. CRANE, 61, Bartholomew Close, E.C.</p>

Unions and
Parishes.

NAMES OF UNIONS.

Names and Official Addresses
of Clerks to
Assessment Committees.**C. L. Union—continued.**

- 33 St. Clement, Eastcheap.
- 34 Christchurch, Newgate St.
- 35 St. Christopher-le-Stock.
- 36 St. Dionis, Backchurch.
- 37 St. Dunstan-in-the-East.
- 38 St. Dunstan-in-the-West.
- 39 St. Edmund the King.
- 40 St. Ethelburga.
- 41 St. Faith under St. Paul's.
- 42 St. Gabriel.
- 43 St. George.
- 44 St. Giles, Cripplegate.
- 45 St. Gregory by St. Paul.
- 46 St. Helen, Bishopsgate.
- 47 St. James, Duke's Place.
- 48 St. James, Garlick Hythe.
- 49 St. John the Baptist.
- 50 St. John the Evangelist.
- 51 St. John Zachary.
- 52 St. Katharine Coleman.
- 53 St. Katharine Cree Church.
- 54 St. Lawrence, Jewry.
- 55 St. Lawrence Pountney.
- 56 St. Leonard, Eastcheap.
- 57 St. Leonard, Foster Lane.
- 58 St. Magnus-the-Martyr.
- 59 St. Margaret, Lothbury.
- 60 St. Margaret Moses.
- 61 St. Margaret, New Fish St.
- 62 St. Margaret Pattens.
- 63 St. Martin, Ludgate.
- 64 St. Martin, Orgars.
- 65 St. Martin, Outwich.
- 66 St. Martin, Pomeroy.
- 67 St. Martin, Vintry.
- 68 St. Mary, Abchurch.
- 69 St. Mary, Aldermanbury.
- 70 St. Mary, Aldermay.
- 71 St. Mary, Bothaw.
- 72 St. Mary-le-Bow.
- 73 St. Mary, Colechurch.
- 74 St. Mary-at-Hill.
- 75 St. Mary Magdalen, Milk St.

F. W. CRANE,
61, Bartholomew Close, E.C.

NAMES OF UNIONS.	Names and Official Addresses of Clerks to Assessment Committees.	Unions and Parishes.
<p>C. L. Union—continued.</p> <p>76 St. Mary Magdalen, Old Fish Street.</p> <p>77 St. Mary, Mounthaw.</p> <p>78 St. Mary, Somerset.</p> <p>79 St. Mary, Staining.</p> <p>80 St. Mary, Woolchurch Haw.</p> <p>81 St. Mary, Woolnoth.</p> <p>82 St. Matthew.</p> <p>83 St. Michael, Bassishaw.</p> <p>84 St. Michael, Cornhill.</p> <p>85 St. Michael, Crooked Lane.</p> <p>86 St. Michael, Queenhithe.</p> <p>87 St. Michael-le-Quern.</p> <p>88 St. Michael, Paternoster Royal.</p> <p>89 St. Michael, Wood Street.</p> <p>90 St. Mildred, Bread Street.</p> <p>91 St. Mildred, Poultry.</p> <p>92 St. Nicholas Acons.</p> <p>93 St. Nicholas, Cole Abbey.</p> <p>94 St. Nicholas Olave.</p> <p>95 St. Olave, Hart Street.</p> <p>96 St. Olave, Old Jewry.</p> <p>97 St. Olave, Silver Street.</p> <p>98 St. Pancras, Soper Lane.</p> <p>99 St. Peter, Cornhill.</p> <p>100 St. Peter, Paul's Wharf.</p> <p>101 St. Peter-le-Poor.</p> <p>102 St. Peter, Westcheap.</p> <p>103 Sergeant's Inn.</p> <p>104 St. Sepulchre.</p> <p>105 St. Stephen, Coleman St.</p> <p>106 St. Stephen, Walbrook.</p> <p>107 St. Swithin.</p> <p>108 Thavies Inn.</p> <p>109 St. Thomas Apostle.</p> <p>110 Holy Trinity the Less.</p> <p>111 St. Vedast, Foster Lane.</p> <p>112 Whitefriars, Precinct.</p> <p>*The Middle Temple.</p> <p>*The Inner Temple.</p>	<p>F. W. CRANE, 61, Bartholomew Close, E.C.</p>	

* The Middle Temple and Inner Temple form no part of the City of London Union, although the Assessment Committee of that Union acts for these places, under Section 59 of the Act.

Unions and Parishes.		Names and Official Addresses of Clerks to Assessment Committees.
	NAMES OF UNIONS.	
	Fulham Union :— Fulham. Hammersmith	THOS. APLIN MARSH, Union Workhouse, Fulham Palace Road, Hammer- smith, W.
	Greenwich Union :— Greenwich. St. Paul, Deptford (part in the County of Kent; part in the County of Surrey). St. Nicholas, Deptford.	SAMUEL SAW 2, Park Place, Maze Hill, Greenwich, S. E.
	Hackney Union :— St. John, Hackney. Stoke Newington.	JOHN GODWIN, Hackney Union, Hornerton, E.
	Holborn Union :— St. Andrew above Bars, and St. George the Martyr Furnival's Inn (part in the County of Middlesex and part in the City of London.) St. Sepulchre, Middlesex. Saffron Hill, Hatton Garden, and Ely Rents. Staple Inn. St. James and St. John, Clerken- well. St. Luke, Middlesex. *Charterhouse. †Gray's Inn.	J. W. HILL, The Workhouse, Gray's Inn Road, Holborn, W.C.

* Added to the Holborn Union by an Order of the Local Government Board dated 10th March, 1877.

† No part of the Holborn Union although the Assessment Committee of that Union acts for Gray's Inn, under Section 59 of the Act.

NAMES OF UNIONS.	Names and Official Addresses of Clerks to Assessment Committees.	Unions and Parishes.
Lewisham Union :— Eltham. Lee. Lewisham. Mottingham.	H. C. MOTT, Union Offices, High Street, Lewisham, S.E.	
Poplar Union :— All Saints, Poplar. Bromley St. Leonard. St. Mary Stratford, Bow.	J. R. COLLINS, High Street, Poplar, E.	
St. George's Union :— St. George, Hanover Square. St. Margaret and St. John, Westminster. *Close of the Collegiate Church of St. Peter, Westminster.	THOMAS WORLOCK, Mount Street, Grosvenor Square, W.	
St. Olave's Union :— St. John, Horselydown, South- wark. St. Mary Magdalen, Bermond- sey. St. Mary, Rotherhithe. St. Olave, Southwark. St. Thomas, Southwark.	J. G. HAWKINS, 28, Tanner Street, Ber- mondsey, S.E.	
St. Saviour's Union :— Christ Church. St. George the Martyr. St. Mary, Newington. St. Saviour's, Southwark.	H. C. JONES, 85, Blackfriars Road, S.E.	
Stepney Union :— Ratcliffe, Hamlet of. St. Anne, Limehouse. St. John, Wapping. St. Paul, Shadwell.	W. H. SWEPSTONE, Guardians' Offices, York Street West, Commer- cial Road East, E.	

* Added to the St. George's Union by an Order of the Local Government Board, dated 14th September, 1875.

Unions and
Parishes.

NAMES OF UNIONS.	Names and Official Addresses of Clerks to Assessment Committees.
Strand Union :— Liberty of the Rolls. Precinct of the Savoy. St. Clement Danes. St. Martin-in-the-Fields. St. Mary-le-Strand. St. Paul, Covent Garden.	C. F. DORRELL, 6, Bow Street, W.C.
Wandsworth & Clapham Union :— Battersea, St. Mary. Clapham. Putney. Streatham. Tooting Graveney. Wandsworth.	JOHN SAUNDERS, Union Offices, St. John's Hill, New Wandsworth, S.W.
Westminster Union :— St. Anne, Westminster. St. James, Westminster.	J. BOND, Guardians' Office, Poland St., Oxford Street, W.
Whitechapel Union :— Christ Church. Hamlet of Mile End New Town Holy Trinity, Minories. Liberty of Norton Folgate. Liberty of Old Artillery Ground Precinct of Old Tower, Without Precinct of St. Katharine. St. Botolph (Without) Aldgate St. Mary, Whitechapel	WILLIAM VALLANCE, Union Offices, Baker's Row, Whitechapel, E.
Woolwich Union :— Charlton. Kidbrooke. Plumstead. Woolwich.	E. BROUGH SARGENT, Wellesley House, High St., Woolwich, S.E.

NAMES OF PARISHES NOT IN UNION.	Names and Official Addresses of Clerks to Assessment Committee.	Parishes not in Union.
Bethnal Green, St. Matthew ...	R. VOSS, Vestry Hall, Church Row, Bethnal Green, E.	
Camberwell, St. Giles	G. W. MARSDEN, Vestry Hall, Camberwell, S.E.	
Chelsea, St. Luke	WM. MILLER, 2, Arthur St., Chelsea, S.W.	
Hampstead, St. John	THOS. BRIDGER, Vestry Hall, Hampstead, N.W.	
Islington, St. Mary	JNO. LAYTON, Vestry Hall, Upper Street, Islington, N.	
Kensington, St. Mary Abbots ...	R. GREEN, Vestry Hall, High Street, Kensington, W.	
Lambeth, St. Mary	H. J. SMITH, Vestry Hall, Kennington Green, S.E.	
Marylebone, St.	W. E. GREENWELL, Court House, Marylebone Lane, W.	
Mile-End Old Town (Hamlet) ...	H. CONINGHAM, Bancroft Road, Mile End, E.	
Paddington, St. Mary	FRANK DETHRIDGE, Vestry Hall, Paddington, W.	
Shoreditch, St. Leonard	ENOCH WALKER, Town Hall, Shoreditch, E.	
St. George-in-the-East	T. G. HARRISON, Vestry Hall, Cable Street, St. George-in-the-East, E.	
St. Giles-in-the-Fields and St. George's, Bloomsbury	} JNO. ROBINSON, Vestry Clerk's Office, 57, Broad Street, W.C.	
*Lincoln's Inn		
St. Pancras	THOS. ECCLESTON GIBB, Vestry Hall, Pancras Rd., N.W.	

* Lincoln's Inn forms no part of the United Parishes of St. Giles-in-the-Fields and St. George, Bloomsbury, although the Assessment Committee of those Parishes acts for Lincoln's Inn under sect. 59 of the Act.

Special
Sessional
Divisions.

SPECIAL SESSIONAL DIVISIONS OF THE
METROPOLIS, WITH THE NAMES AND OFFICIAL
ADDRESSES OF THE CLERKS.

SPECIAL SESSIONAL DIVISIONS.	Names and Official Addresses of the Clerks.
<p>Blackheath Division :— Woolwich. St. Paul, Deptford (excluding Surrey part of parish). St. Nicholas, Deptford. Greenwich. Charlton, next Woolwich. Plumstead. Eltham. Lee. Lewisham (including Kent part of parish). Kidbrooke. Mottingham (Hamlet).</p>	<p>JOHN BATCHELOR, Crooms Hill, Greenwich, S.E.</p>
<p>City (of London) Division : All Parishes.</p>	<p>HENRY F. YOULE, Guildhall, E.C.</p>
<p>Edmonton Division :— St. Mary, Stoke Newington.</p>	<p>H. GOUGH, Waltham Abbey, Essex.</p>
<p>Finsbury Division :— St. Luke (Old Street). Liberty of Glass House Yard. St. Sepulchre. Clerkenwell. St. Mary, Islington. The Charter House.</p>	<p>J. S. SKAIFE, 21, Milner Square, Islington, N.</p>

SPECIAL SESSIONAL DIVISIONS.	Names and Official Addresses of the Clerks.	Special Sessional Divisions.
Hanover Square Division : St. George, Hanover Square.	W. HITCHINS, Saville Place, Conduit Street, W.	
Holborn Division :— St. Giles-in-the-Fields and St. George, Bloomsbury. St. Andrew, Holborn, above Bars, and St. George the Martyr. Liberty of Saffron Hill, Hatton Garden, and Ely Rents. Liberty of the Rolls. That part of St. Clement Danes which is within the Duchy of Lancaster. That part of St. Mary-le- Strand which is within the Duchy of Lancaster. Precinct of the Savoy. St. John, Hampstead. Lincoln's Inn. Gray's Inn. Staple Inn. That part of Furnival's Inn which is within the county.	EDWD. WM. BEAL, Sessions House, Clerkenwell, E.C.	
Kensington Division :— St. Mary Abbots, Kensington. St. Luke, Chelsea. Fulham. Hammersmith.	SAMUEL CORNELL and W. CHAMPION, 16, Whitehead's Grove, Chelsea, S.W.	
Newington Division :— Lambeth. St. Mary, Newington. Camberwell. Hatcham. St. George the Martyr, South- wark. Bermondsey. Rotherhithe.	G. C. WHITELEY, Town Hall Chambers, High Street, Borough, S.E.	

Special
Sessional
Divisions.

SPECIAL SESSIONAL DIVISIONS.	Names and Official Addresses of the Clerks.
Newington Divn.—contd. St. Olave. St. Thomas, Southwark. St. John, Horselydown. Clapham. Streatham. Christchurch. St. Saviour (including the Liberty of the Clink).	G. C. WHITELEY, Town Hall Chambers, High Street, Borough, S.E.
Paddington Division :— Paddington.	CHAS. WRIGHT and EDWD. WM. BEAL, Sessions House, Clerkenwell, E.C.
St. James's Division :— St. James, Westminster. St. Anne, Soho.	GEO. ALLEN, 17, Carlisle Street, Soho, W.
St. Margaret's Division :— St. Margaret. St. John the Evangelist.	G. C. F. W. ROGERS, 9, Victoria Chambers, Victoria Street, S.W.
St. Marylebone Division : St. Marylebone.	W. E. GREENWELL, Court House, Marylebone Lane, W.
St. Pancras Division :— St. Pancras.	W. SCADDING, 23, Gordon Street, Gordon Square, W.C.
Strand Division :— St. Martin-in-the Fields. That part of St Mary-le-Strand which is in Westminster. That part of St. Clement Danes which is in Westmin- ster. St. Paul, Covent Garden.	J. F. & C. ISAACSON, 40, Norfolk Street, Strand, W.C.
Tower Division :— St. Mary, Whitechapel. Christchurch. St. Leonard, Shoreditch.	B. BURNELL and R. BRADSHAW, 10, Fenchurch Buildings, Fenchurch Street, E.C.

SPECIAL SESSIONAL DIVISIONS.	Names and Official Addresses of the Clerks.	Special Sessional Divisions.
<p>Tower Division—<i>continued.</i> Norton Folgate (Liberty of). St. John at Hackney. St. Matthew, Bethnal Green. Mile End Old Town (Hamlet of). Mile End New Town (Hamlet of). St. Mary, Stratford-le-Bow. Bromley, St. Leonard. All Saints, Poplar. St. Anne, Limehouse. Ratcliff (Hamlet of). St. Paul, Shadwell. St. George-in-the-East. St. John of Wapping. St. Botolph Without, Aldgate. Precinct of St. Katherine.</p>	<p>B. BURNELL and R. BRADSHAW, 10, Fenchurch Buildings, Fenchurch Street, E.C.</p>	
<p>Tower of London, Liberty of:— Holy Trinity, Minorities. Old Artillery Ground. Precinct of Wellclose. Tower.</p>	<p>ERNEST E. HOBSON, 5 & 6, Great Winchester Street Buildings.</p>	
<p>Wandsworth Division:— St. Mary, Battersea (excluding Penge). Wandsworth. Putney (including Roehampton). Tooting Graveney.</p>	<p>A. A. CORSELLIS, East Hill, Wandsworth.</p>	
<p>Not in any Division:— Close of the Collegiate Church of St. Peter. Inner Temple. Middle Temple.</p>		

Orders of
23rd June,
1870.

ORDERS OF THE 23RD JUNE, 1870, REGULATING THE PROCEEDINGS OF THE COURT.

GENERAL ASSESSMENT SESSIONS,

TO WIT.

At the general assessment sessions holden by virtue of "The Valuation (Metropolis) Act, 1869," at the Guildhall, Westminster, on the twenty-third day of June, in the thirty-fourth year of the reign of our Sovereign Lady Victoria, and in the year of our Lord one thousand eight hundred and seventy, before Sir William Henry Bodkin, Sir Thomas Tilson, Edward Hugh Leycester Penrhyn, Esq., Henry Pownall, Esq., and Mr. Alderman Carter, orders under "The Valuation (Metropolis) Act, 1869," regulating the proceedings on appeals to the assessment sessions, and for determining the recognizances to be entered into by the appellants, were made, viz.:—

1. On every appeal to the special sessions from the decision of an assessment committee, the appellants and one surety shall within seven days after giving the notice of appeal required by the said Act, enter into recognizances in the sum of £20 each, before a justice

of the peace, acting in and for the division where the hereditaments, the subject of the appeal, may be situate, conditioned for the due prosecution of the appeal, and for the payment of the costs that may be ordered by the court of special sessions to be paid by the appellant, except that this order shall not apply to any assessment committee, to any overseers, or to any surveyor of taxes. ^{Orders of 23rd June, 1870.}

2. On every appeal to the assessment sessions from the decision either of an assessment committee or a special sessions, the appellant and two sureties shall, within seven days after giving the notice of appeal required by the said Act, enter into recognizances before two justices of the peace, acting in and for the division where the hereditaments, the subject of the appeal, may be situate, conditioned for the due prosecution of the appeal, and the payment of the costs that may be ordered by the court of assessment sessions to be paid by the appellant, and the amount of such recognizances shall be determined by such justices, having regard to the nature of the appeal, and so that the amount be not less than £50, except that this order shall not apply to any assessment committee, or any overseers, or to any surveyor of taxes.

3. All appeals to the assessment sessions shall be entered by petition, to be lodged with the clerk to the assessment sessions, on or before the 14th January next following the final approval of the valuation list or the supplemental list, as the case may be, by the assessment committee.

4. In every case of appeal, the person or persons who shall be entitled by virtue of the said Act to appear as

Orders of
23rd June,
1870. respondents to such appeal, and shall desire so to do, shall give notice in writing of their intention so to appear, and shall therein state whether he or they intend to appear separately, or as joint respondents with any other person or persons, and such notice must be served on the clerk of assessment sessions, and on the appellant, before the expiration of fourteen days after the entry of the appeal, and the person or persons omitting to give such notice, shall not be entitled to be heard unless by special leave of the court, and then only upon such terms as the court may think fit to impose. The expression "person or persons" in this order, shall extend to and include any ratepayer, any occupier, any surveyor of taxes, any assessment committee, any overseers, and any body of persons authorized by law to levy rates or require contributions payable out of rates.

5. On or before the 1st February next following the entry of any appeal, the appellant shall state his case and the facts to be proved, and the points of law (if any) to be argued in support thereof in writing, and shall serve on the clerk to the assessment sessions nine copies thereof for the use of the court, and one copy on each of the respondents; and in like manner each of the respondents shall, on or before the same day, state his case and the facts to be proved, and the points of law (if any) to be argued in support thereof in writing, and shall serve in like manner nine copies thereof for the use of the court, and one copy on the appellant.

6. One counsel only for each party to the appeal shall be heard by the court.

7. The counsel for the appellant shall in every case

begin, except when a surveyor of taxes is the appellant, in which case the counsel for the respondents shall begin. In all cases in which there shall be more than one respondent, and they shall be entitled to appear separately, their counsel shall be heard in the order determined by the court at the time.

*Orders of
23rd June,
1870.*

8. In case the court shall determine to refer the investigation of any matter, the subject of any appeal, to any person, the parties to the appeal may attend before such person and be heard by their counsel, or by their solicitors, and such person shall report the result of his investigation to the court. The costs of and incidental to such investigation shall be in the discretion of the court.

9. The costs ordered by the court to be paid by any of the parties to the appeal shall be taxed in the usual manner by the clerk of the assessment sessions.

10. The solicitors of the parties shall attend the clerk of the assessment sessions on the drawing up of any order of the court, at a time to be fixed by him.

11. Such of the expressions in these orders as are the same as those used in the said Act, shall respectively bear the interpretation given them by the said Act.

W. H. BODKIN, *Chairman.*

(Approved)

H. A. BRUCE.

WHITEHALL,

18th August, 1870.

Fees to
clerks of
special ses-
sions.

*Fees to be paid to Clerks of Special Sessions on
Appeals.*

	<i>s.</i>	<i>d.</i>
For drawing notice of special sessions or of any adjournment thereof }	5	0
For preparing and forwarding by post to each justice residing and acting within the division and to the overseers of each parish within the division a duplicate of such notice, 2s. 6d. each, the total amount being divided proportionately among the parishes comprised in the division, and the proportion due from each parish to be paid by the overseers }		
Fee to be paid by each appellant at the time of entering his appeal (inclusive of hear- ing, witnesses and adjudication) . . }	10	6
For the order on appeal to assessment ses- sions }	5	0
For recognizances by appellant and two sureties }	6	0
Notices to sureties and appellant (each) .	1	0
For taxation of costs and order thereon when required }	5	0

*General
Assessment
Sessions.*

{ At a court of general assessment ses-
sions, holden at the Guildhall, West-
minster, on Thursday, the twenty-third
day of June, 1870, the above table of
fees was made.

W. H. BODKIN, *Chairman.*

I hereby certify and declare that the fees set forth in

this table are proper to be received by clerks of special sessions in cases of appeal under the "Valuation (Metropolis) Act, 1869." Fees to clerks of special sessions.

H. A. BRUCE.

WHITEHALL,
18th August, 1870.

Fees to be paid to the Clerk of the Court of General Assessment Sessions in each case of Appeal. Fees to clerk of assessment sessions.

	<i>s.</i>	<i>d.</i>
Entering appeal - - - - -	5	0
Hearing fee - - - - -	13	4
Drawing and recording every order of court -	5	0
Copy thereof - - - - -	2	6
If exceeding five folios, at per folio - -	0	4
Order for special case - - - - -	5	0
Drawing case, at per folio (if not drawn by the parties' solicitor) - - - - -	1	0
Attending chairman settling case, for every hour's attendance - - - - -	6	8
Copy of the case as settled, at per folio (if not drawn by the parties' solicitor) - -	0	4
Attending chairman for signature - - -	6	8
Taxation of costs as between party and party if the amount be under £25 - - -	5	0
And for every additional £25 - - -	5	0

		<i>s.</i>	<i>d.</i>
Fees to clerk of assessment sessions.	Swearing each witness - - - - -	0	4
	Each subpoena - - - - -	2	6

*General
Assessment
Sessions.*

{ At a court of general assessment sessions, holden at the Guildhall, Westminster, on Saturday, the 30th July, 1870, the above table of fees was made.

W. H. BODKIN,
Chairman.

I hereby certify and declare that the fees set forth in this table are proper to be received by the clerk of the assessment sessions in each case of appeal under the "Valuation (Metropolis) Act, 1869."

H. A. BRUCE.

WHITEHALL,
18th August, 1870.

Order of
23rd Jan.,
1871.

ORDER OF THE 23RD JANUARY, 1871.

GENERAL ASSESSMENT SESSIONS,

TO WIT.

At the general assessment sessions, holden at the Guildhall, Westminster, on the 23rd day of January, in the 34th year of the reign of our Sovereign Lady Victoria, and in the year of our Lord 1871, before Sir William Henry Bodkin, Henry Pownall, Esq., Henry Morris Kemshead, Esq., Sir Thomas Tilson, T. M. Ryley, Esq., Capt. Robertson, R.N., Mr. Alderman Finnis, and Mr.

Alderman Carter, an order under the Valuation ^{Order of} (Metropolis) Act, 1869, regulating the proceedings ^{23rd Jan.,} 1871.
on appeals to assessment sessions, and for determining the recognizances to be entered into by the appellants, was made, viz.:—

In every case in which it shall appear to the court that for some reasonable cause the recognizances directed by the order of the court of the 23rd June, 1870, numbered 2, to be entered into by appellants and their sureties, or any of them, have been omitted to be entered into in conformity with the said order, and that some sufficient security for the payment of any costs that may be awarded to be paid by the appellant has been given in substitution or part substitution for the same recognizances, the court may, if it sees fit so to do, waive all or any of such recognizances and proceed to hear the appeal, notwithstanding such omission. AND, if in any case it shall appear to the court that such substituted security as hereinbefore mentioned shall not be sufficient, the court may, if it think fit so to do, order such increased or additional security to be given or entered into as to the court may seem just, and may if necessary for the purpose of such order being complied with, postpone the hearing of such appeal until such time and upon such terms and conditions as to costs or otherwise as the court shall think fit.

W. H. BODKIN,
Chairman of the Court.

(Approved) WHITEHALL,

1st February, 1871.

H. A. BRUCE.

Order
of 30th
October,
1876.

ORDER OF THE 30TH OCTOBER, 1876.

GENERAL ASSESSMENT SESSIONS.

At a court of general assessment sessions, holden under and by virtue of "The Valuation (Metropolis) Act, 1869," at the Guildhall, Westminster, on Monday, the 30th day of October, in the 40th year of the reign of our Sovereign Lady Victoria, and in the year of our Lord 1876, before Peter Henry Edlin, Esq., Q.C., assistant judge, Edward Hugh Leicester Penrhyn, Esq., Thomas Marshall Riley, Esq., and Mr. Alderman Besley—

IT IS ORDERED,

That in every case in which it shall be desired by any appellant to make a deposit of money in substitution or part substitution of the recognizances required by the order of the court of the 23rd day of June, 1870, numbered 2, such sum of money shall be paid by him into the London and Westminster Bank to the account of the court of general assessment sessions, and the receipt given by the bank for such payment shall be deposited with the clerk of the court, and be filed by him in proof of such payment, and such deposit shall in no case amount to less than £50.

By the court.

EDWD. WM. BEAL,

Clerk to the Court.

(Approved) WHITEHALL,

22nd November, 1876.

RICHARD ASSHETON CROSS.

CALENDAR OF DATES FIXED BY THE ACT AND ORDERS OF THE ASSESSMENT SESSIONS

Calendar
of dates.

Jan. 14.—Last day for serving notice of appeal to the assessment sessions. Sect. 42 (12).

Last day for serving petition to enter appeal. Order 3 of 23rd June, 1870.

„ 21.—Recognizances cannot be entered into nor money paid into court after this date. Order 2. *Ibid.*

„ 28.—Last day for serving notice of intention to appear as respondent. Order 4. *Ibid.*

Feb. 1.—Last day for serving appellants and respondents cases. Order 5. *Ibid.*

„ 2.—The assessment sessions cannot sit before this date. Sect. 42 (13).

Mar. 31.—Appeals to the assessment sessions must be heard before this date. *Ibid.*

April 6.—Valuation lists come into force on this date. Sect. 43.

June 1.—Valuation list to be deposited by overseers before this date. Sect. 42 (1).

Oct. 1.—Assessment committee to revise the valuation list and hold a meeting for hearing objections before this date. *Ibid* (4).

„ 31.—The year of office of the justices composing the court of assessment sessions expires on this date. Sect. 24.

Nov. 1.—The year of office of the justices nominated by the appointing bodies in the month of October begins on this date. *Ibid.*

„ 1.—Valuation list to be finally approved and sent to overseers and managers of Metropolitan Asylum District before this date. *Ibid* (8).

„ 21.—Last day for serving notice of appeal to special sessions. *Ibid* (9).

Dec. 1.—Earliest day of sittings of special sessions. *Ibid* (10).

„ 1.—Totals to be sent out before this date. *Ibid* (11).

„ 31.—Last day of sittings of special sessions. *Ibid* (10).

PRECEDENTS AND FORMS.

PRECEDENTS OF NOTICES OF APPEAL.

Precedents
of notices
of appeal.

FORM No. 1.—*Appeal by ratepayer direct from decision of assessment committee relating to a hereditament occupied by the appellant—question of value only.*

To the assessment committee of the parish of Saint Pancras in the county of Middlesex, and to the surveyor of taxes for the district comprising the said parish.

WHEREAS in the valuation list for the parish of Saint Pancras in the county of Middlesex made by the overseers of the said parish on or about the 31st day of May 1880 the Midland Railway Company were assessed in respect of certain railways sidings station buildings hotel yards coal shoots and appurtenances belonging to them situate in or near the Euston and Saint Pancras Roads in the said parish as follows namely £ as the gross value and £ as the rateable value.

And whereas the said Midland Railway Company being aggrieved by the unfairness [or incorrectness] of the valuation of the said hereditaments duly gave notices of their objection to the same to the said overseers and to the said assessment committee and specified the correction which the objectors desired to be made.

And whereas the said committee heard and decided such objection and refused to make any reduction in the gross or rateable value of the said hereditaments.

or

And whereas the said committee heard and decided such objection and reduced the gross value of the said hereditaments from the sum of £ to the sum of £ and the rateable value from the sum of £ to the sum of £ but refused to make any further reductions in the gross or rateable value of the said hereditaments.

Now we the undersigned the solicitors for the said Midland Railway Company do hereby on their behalf give you notice that they feel aggrieved by the said decision of the said committee, and that they intend to appeal against the same to the next general assessment sessions to be holden under and in pursuance of "The Valuation (Metropolis) Act 1869."

And we hereby give you further notice that the correction which the said Midland Railway Company desire to have made in the said valuation list is to reduce the gross value of the said hereditaments from £ to £ and the rateable value from £ to £ .

Dated this day of 188 .

Solicitors for and on behalf of the Midland
Railway Company.

As to objections to assessment committee, see sect. 7 and 11.

Notice of appeal must be given on or before the 14th January. See 42 (12).

As to mode of service, see sect. 65 and p. 12.

This form can be adapted to the case of an appellant contending that he is not the occupier of the hereditament. The correction asked for will be "that the appellant's name may be struck out of the valuation list as the occupier of the said hereditament."

FORM NO. 2.—*Appeal by ratepayer direct from decision of assessment committee relating to a hereditament occupied by a person other than the appellant—rateable value only.*

To the Assessment Committee of the Holborn Union in the county of Middlesex, and to of No. High Holborn.

WHEREAS in the valuation list for the united parishes of St. Andrew Holborn above Bars and St. George the Martyr in the said union and county made by the overseers of the said united parishes on the day of 1880 the said was assessed in respect of certain houses and buildings without land being No. High Holborn in the said parish as follows viz. £ as the gross value and £ as the rateable value.

And whereas the Governor and Company of the New River being also assessed in respect of hereditaments occupied by them

Precedents of notices of appeal. in the said united parishes and being aggrieved by the incorrectness of the valuation of the said hereditaments occupied by the said so far as affects the rateable value thereof duly gave notice of their objection to the same to the said overseers to the said assessment committee and to the said and specified the correction which the objectors desired to have made.

And whereas the said committee heard and decided such objection and refused to make any increase in the rateable value of the said hereditaments.

or

And whereas the said committee heard and determined such objection and increased the rateable value of the said hereditaments from the sum of £ to the sum of £ but refused to make any further increase in the rateable value of the said hereditaments.

Now we the undersigned the solicitors for the said Governor and Company of the New River do hereby on their behalf give you notice that they feel aggrieved by the said decision of the said committee and that they intend to appeal against the same to the next general assessment sessions to be holden under and in pursuance of the Valuation (Metropolis) Act 1869.

And we hereby further give you notice that the correction which the said company desire to have made in the said valuation list is to increase the rateable value of the said hereditaments from the sum of £ to the sum of £ .

End as in Form No. 1.

As this appeal affects rateable value only, the surveyor of taxes need not be served. Sect. 33.

But as it affects a person other than the appellant, that person must be served. Ibid.

See notes to Form No. 1.

This form can be adapted to an appeal by overseers or (when gross value is affected) by a surveyor of taxes. In the former case, a paragraph must be inserted showing the consent of the vestry as in Form No. 4.

If a surveyor of taxes is appellant, then the overseers also must be served with notice of appeal. Sect. 33.

FORM NO. 3.—*Appeal by ratepayer from a decision of special sessions.* Precedents
of notices
of appeal.

Take the heading and first three paragraphs from Form No. 1 or No. 2, as the case may require, and continue.

And whereas the said being aggrieved by the said decision of the said assessment committee duly gave notice of appeal against such decision to the special sessions for the division of in the county of

And whereas the said special sessions heard and determined such objection and refused to make any reduction in the gross or rateable value of the said hereditament [*or as the case may be.*]

End as in Form No. 1 or No. 2, substituting the words "special sessions" for "assessment committee."

See notes to Forms No. 1 and No. 2.

The jurisdiction of special sessions is limited to objections with respect to the unfairness or incorrectness of the valuation of any hereditament, and notices of appeal from special sessions must therefore be restricted to similar objections. See sects. 19 and 20.

FORM NO. 4.—*Appeal against totals or by reason of there being no approved valuation list.*

To the Assessment Committee of the Holborn Union in the county of Middlesex, and to the surveyor of taxes for the district comprising the parish of St. Luke in the said union and county.

WHEREAS the overseers of the liberty of Saffron Hill Hatton Garden and Ely Rents in the said union and county feel aggrieved by reason of the totals of the gross and rateable values of the parish of St Luke in the said union and county as shown in the valuation list for the said parish approved on the day of being too low,

or

feel aggrieved by reason of there being no approved valuation list for the parish of St. Luke in the said union and county.

And whereas by a resolution of the vestry of the said liberty at a meeting duly convened and held on the day of the consent of the vestry was given to the said overseers to appeal against such totals.

Now we the undersigned solicitors for the said overseers do hereby on their behalf and at their request give you notice that

Precedents of notices of appeal. they intend to appeal against the said totals at the next general assessment sessions to be holden under and in pursuance of the Valuation (Metropolis) Act, 1869,

or

intend by reason of there being no approved valuation list for the said parish to appeal to the next, &c. (*as above*.)

And we hereby give you further notice that the correction which the said overseers desire to have made in the said valuation list is that the capital value of the amount contributed in respect of government buildings within the said parish of St. Luke may be inserted in the said list or such other alteration may be made as may be necessary to bring into account the value of the government property in respect of which contribution is made to the rates of the said parish,

or

the correction which the said overseers desire to have made in the said valuation list is that the total of the gross value of the said parish should be declared to be £ or such other sum exceeding the sum of £ appearing in the said valuation list as the court of general assessment sessions on the hearing of the said appeal shall determine to be the true total gross value of the said parish and that the total of the rateable value of the said parish should be declared, &c. (*as above*)

or

the correction which the said overseers desire to have made is that the said court may appoint some proper person (with such remuneration as they may appoint) to make a valuation list for the said parish.

End as in Form No. 1.

See sects. 32, 33, and 35, and notes to Form No. 1.

FORM NO. 5.—*Appeal on the ground that the hereditament is not rateable.*

To the assessment committee of the city of London Union, and to the surveyor of taxes for the district comprising the parish of St. Botolph Without Bishopsgate in the said union.

WHEREAS on the day of the overseers of the parish of St. Botolph Without Bishopsgate in the said union and city duly made a valuation list for the said parish and inserted therein the rateable hereditaments within the said parish, and the totals of

the gross and rateable values thereof amounted to £

£ respectively.

**and Precedents
of notices**

And whereas on the _____ day of _____ the said assessment committee altered the said valuation list by inserting the following additions (*here insert hereditaments added by committee and alleged to be not rateable or to have been improperly added.*)

And whereas the said overseers being aggrieved by the insertion of such addition to the valuation list duly gave notice of objection to the same and specified the correction which the objectors desired to be made.

And whereas the said committee heard and decided such objection and refused to strike out the addition so made by them in the said valuation list.

Add paragraph shewing consent of vestry. See Form No. 4.

Now we the undersigned the solicitors for the said overseers do hereby on their behalf give you notice that they feel aggrieved by the said decision of the said committee and that they intend to appeal against the same to the next general assessment sessions to be holden under and in pursuance of the Valuation (Metropolis) Act. 1869.

And we hereby further give you notice that the correction which the said overseers desire to have made in the said valuation list is to strike out the addition made therein by the said committee as aforesaid and to reduce the total gross and rateable value of the said parish by the sums of £ and £ respectively.

End as in Form No. 1.

See notes to Forms No. 1 and No. 4.

This form can be adapted to the converse case of an appeal on the ground that a rateable hereditament has been omitted from the valuation list. The notice of appeal in such case must be served on the person sought to be charged as occupier. Sect. 33.

Other notices of appeal can easily be framed on these models and from the appellants' cases, post.

Forms of
petitions
to enter.

FORMS OF PETITIONS FOR ENTRY OF APPEALS.

FORM No. 6.—*Appeal by a ratepayer direct from the decision of the assessment committee relating to a hereditament occupied, or stated in the valuation list to be occupied, by the appellant.*

General Assessment Sessions, to Wit.	}	To Her Majesty's Justices of the Peace constituting the Court of General Assessment Sessions under the Valuation (Metropolis) Act, 1869.
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THE HUMBLE PETITION of of in the county of
[insert occupation or rank of petitioner.]

SHEWETH,

1. That your petitioner feels aggrieved by a decision of the assessment committee for the union of [or parish of
] in the county of on an objection made before them to which your petitioner was a party.

2. That such objection related to the unfairness [or incorrectness] of the valuation of a certain hereditament occupied by your petitioner, situate in the parish of in the union and county aforesaid, and described in the valuation list for the said parish as [here insert short description of the hereditament the subject of the appeal.]

or,

2a. That such objection related to the insertion in the valuation list hereinafter mentioned of a hereditament occupied [or therein stated to be occupied] by your petitioner, and situate (end as in paragraph 2).

or,

2b. That such objection related to the insertion [or incorrectness] of certain matter in [or to the omission of certain matter from] the valuation list hereinafter mentioned in respect of a hereditament occupied, &c. (end as in paragraph 2a).

3. That your petitioner has duly served notices as prescribed by the said Act, of his intention to appeal to your honourable court against the said decision, and has specified in such notices the correction which your petitioner desires to have made in the said valuation list.

4. That the respondents to this appeal are :—

- a. The assessment committee above mentioned.
- b. The surveyor of taxes of the district of

Your petitioner therefore humbly appeals to your honourable court against the decision of the said assessment committee, and prays that a time and place may be appointed for hearing and determining the said appeal.

Forms of petitions to enter.

If the appeal does not affect gross value, the surveyor of taxes need not be served with notice of appeal, and does not become a respondent. Sect. 33.

Petitions to enter must be lodged with the clerk of the court on or before the 14th January. Order 3 of 23rd June, 1870, p. 69.

FORM No. 7.—*Appeal by a ratepayer direct from the decision of the assessment committee relating to a hereditament occupied by a person other than the appellant.*

Follow Form No. 6 to the end of paragraph 1.

2. That such objection related to the unfairness [or incorrectness] of the valuation of [or related to the omission of] a hereditament occupied by a person other than your petitioner to wit, by [here insert name of occupier] such hereditament being situate in the parish of _____ in the union and county aforesaid, and being described in the valuation list of the said parish as [here insert short description of the hereditament the subject of the appeal].

or,

2a. That such objection related to the insertion [or incorrectness] of certain matter in [or the omission of certain matter from] the valuation list hereinafter mentioned, in respect of a hereditament occupied [end as in paragraph 2].

Paragraph 3 as in Form No. 6.

4. That the respondents to this appeal are :—

- a. The assessment committee above mentioned.
- b. The said [the occupier of the hereditament].
- c. The surveyor of taxes for the district of _____

Add prayer as in Form No. 6.

See notes to Form No. 6.

This form can be adapted to an appeal by overseers or by a surveyor of taxes.

In the former case, the heading must state the consent of the vestry as in Form No. 4. Sect. 32.

If a surveyor of taxes is appellant, then the overseers become respondents, and must be inserted in paragraph 4. Sect. 32.

Forms of
petitions
to enter.

FORM No. 8.—*Appeal from a decision of special sessions.*
Take heading from Form No. 6.

1. That your petitioner feels aggrieved by the decision of the special sessions for the division of in the county of upon an appeal made by your petitioner [*or by that is by any of the persons described in sect. 19*] against a decision of the assessment committee for the union of [*or parish of*] in the county of .

2. That such decision related to the unfairness [*or incorrectness*] of the valuation of a certain hereditament occupied by your petitioner (*continue as in paragraph 2 of Form No. 6.*)

or,

occupied by a person other than your petitioner (*continue as in paragraph 2 of Form No. 7.*)

Paragraph 3 as in Form No. 6.

Paragraph 4 as in Form No. 6 or Form No. 7, as the case may require.

Your petitioner therefore humbly appeals to your honourable court against the decision of the said special sessions, and prays that a time and place may be appointed for hearing and determining the said appeal.

See sects. 19 and 20, and notes to Forms No. 6 and 7.

FORM No. 9.—*Appeal against totals, or by reason of there being no approved valuation list.*

Take heading from Form No. 6.

THE HUMBLE PETITION of the assessment committee of the union of [*or parish of*] in the county of

or,

of the overseers of the parish of in the county of acting with the consent of the vestry of their parish.

or,

of of in the county of a ratepayer in the metropolis as defined by the said Act [*or a ratepayer of the county in which the parish to which the appeal hereinafter mentioned relates is situate.*]

or,

of being a body of persons authorised by law to levy rates [*or to require contributions payable out of rates*] in the metropolis as defined by the said Act [*or in the county in which*

the parish to which the appeal hereinafter mentioned relates is **Forms of**
situate]: **petitions**

Forms of petitions to enter.

SHEWETH—

1. That your petitioner feels aggrieved by reason of the total of the gross [or rateable] value of the parish of _____ in the union of _____ in the county of _____ being too high [or too low].

OT.

1a. By reason of there being no approved valuation list for the parish of _____ in the union of _____ in the county of _____

Paragraphs 3 and 4 as in Form No. 6.

Your petitioner therefore humbly appeals to your honourable court to increase [*or reduce*] the total of the gross [*or rateable*] value of the said parish [*or to appoint some proper person to make a valuation list for the said parish*] and prays that a time and place may be appointed for hearing and determining the said appeal.

See sects. 32, 33, and 35, and notes to Forms Nos. 6 and 7.

If an assessment committee is appellant the overseers become respondents, and must be inserted in paragraph 4. Sect. 32.

ORDER OF COURT ANSWERING PETITION.

FORM No. 10.—

General Assessment Sessions to Wit.

At a court of General Assessment Sessions, Form of
holden at the Guildhall, in the Broad order upon
Sanctuary, Westminster, in the county petition.
of Middlesex, on the day of

**order upon
petition.**

in the year of the reign of our Sovereign Lady
Victoria, by the grace of God of the United Kingdom of Great
Britain and Ireland, Queen, Defender of the Faith, and in the
year of our Lord one thousand eight hundred and

IT IS ORDERED that an appeal by in respect of the valuation list for the parish of in the union of in the county of be entered for hearing at the Guildhall, in the Broad Sanctuary, Westminster, in the county of Middlesex, on the day of at the hour of in the forenoon, and that all parties concerned have notice of this order.

By the court,

Clerk to the court of General Assessment Sessions.

This must be written on the fly-leaf of the petition, see p. 18.

Precedents
of appel-
lants' cases.

PRECEDENTS OF APPELLANTS' CASES.

FORM No. 11.—*Appeal by ratepayer direct from decision of assessment committee—railway company—hereditament made up of numerous parts—question of value only.*

In the Court of General Assessment Sessions,

Between—

1881.—No. 58.

The Midland Railway Company - - - Appellants.
and

The Assessment Committee of the Parish of St.

Pancras and the Surveyor of Taxes for the

District comprising the said Parish - - Respondents.

CASE FOR THE APPELLANTS.

1. A valuation list for the parish of St. Pancras in the county of Middlesex was duly made by the overseers of the said parish on or about the 31st day of May 1880 and a copy thereof (so far as relates to the appellants) marked A is annexed to and forms part of their case. The appellants were and are therein rated in respect of their railways sidings station buildings hotel yards coal-shoots and appurtenances situate in or near the Euston and Saint Pancras-roads (and more fully described in the said valuation list) in the said parish in sums amounting to the sum of £ as the gross value and £ as the rateable value.

2. Objection was duly made by the appellants to the said valuation list and they duly appeared in support thereof before the assessment committee but the said committee refused to alter or vary the values as stated in the said list and refused to alter or amend the list and confirmed the assessment.

3. The appellants being aggrieved by the said decision have duly given notice of appeal to the respondents. A copy of the said notice of appeal marked B is annexed to and forms part of this case.

4. The appellants on the 14th day of January 1881 duly presented their petition and appealed against the said assessment and valuation list to the Court of General Assessment Sessions in accordance with the orders made by that court.

5. The appellants on the day of January 1881 paid into the London and Westminster Bank to the account of the Court of General Assessment Sessions the sum of £50 and deposited the receipt for such payment with the clerk of the said court in lieu of the recognizances directed by the orders of the said court.

or,

5a. The appellant has with two sufficient sureties duly entered

into the recognizances required by the orders of the Court of General Assessment Sessions for the due prosecution of the said appeal and the payment of the costs that may be ordered by the said court to be paid by the appellant. *Precedents of appellants' cases.*

6. The appellants contend and will endeavour to prove that the gross estimated value of the above hereditaments should be reduced from the sum of £ to the sum of £ and the rateable value from the sum of £ to the sum of £ .

7. The appellants will also contend and endeavour to prove that even if it be established that any of the gross values of the items of assessment as fixed by the assessment committee are fair and correct the committee have not deducted a sufficient percentage from the said gross values in order to arrive at the rateable values and they will ask for relief on this ground.

8. The gross earnings of the appellants' line of railway in the said parish amount to the sum of £ per annum and the number of train miles run to about train miles per annum.

Annex A. Copy of entry in valuation list.

B. Copy notice of appeal. See Form No. 1.

See respondents' case. Form No. 19.

The case must be served on or before the 1st February. Order 5 of 23rd June, 1870. Nine copies must be served on the clerk of the court and a copy on each respondent. Ibid. p. 70.

The reference must appear in the right hand top corner. See p. 18.

FORM NO. 12.—*Appeal by ratepayer direct from decision of assessment committee—partial relief by committee—railway company—question of value—amount of deductions—principle of valuation.*

The Court of General Assessment Sessions,

Between—

1881.—No. 7.

The London and South Western Railway Company - - - - -

Appellants.

and

The Assessment Committee of the Wandsworth and Clapham Union and the Surveyor of Taxes for the District comprising the Parish of St. Mary Battersea in the said Union. - - Respondents.

CASE FOR THE APPELLANTS.

1. In the valuation list made for the parish of St. Mary Bat-

tersea within the said union the values set against the properties of the appellants were as follows:—

No.	Name of Occupier. Name of Owner.	Description of Property.	Name or Situation of Property.	Gross value as estimated by Overseers.	Rateable Value.
81	The London and South Western Railway Com- pany.	Lines of Railway ...	Main and Suburban Lines of Railway.	£	£
	„	Land, station buildings, sidings and appurte- nances, refreshment room, book stalls, &c.	Clapham Junction Station.		
	„	Land, wharfs, buildings, coke ovens, appurte- nances, fixed plant and machinery.	Nine Elms Goods Sta- tion, Engine and Carriage Shops.		
	„	Land, station buildings, and appurtenances.	Queen's Road Sta- tion.		

2. After hearing the objections raised on behalf of the appellants against the said valuation list the respondents stated that they confirmed the said list with the exception of the gross and rateable values upon Clapham Junction Station which they decided to reduce and the valuation list was altered accordingly and now stands as follows:—

Here insert copy of valuation list as settled by assessment committee.

Insert paragraphs 3, 4, 5, or 5a, as in Form No. 11.

6. To avoid a very expensive and complicated enquiry the appellants assent to the value put upon their line of railway namely £ gross and £ rateable value.

7. The appellants say that the gross values in the cases of Clapham Junction Nine Elms and Queen's-road Stations are not a fair estimate of the annual rents which a tenant might reasonably be expected to pay for the rateable hereditaments taking one year with another the tenant undertaking to pay all usual tenant's rates and taxes and the landlord undertaking to bear the cost of

the repairs and insurance and the other expenses necessary to maintain the hereditaments in a state to command the rent. Precedents
of appel-
lants' cases.

That the rateable values in the said three cases do not represent the gross values so ascertained deducting therefrom the probable annual average cost of the repairs insurance and other expenses as aforesaid.

8. The appellants contend that the gross value of £ and rateable value £ put upon Clapham Junction Station greatly exceed the true gross and rateable values ascertained as aforesaid of the said station and they ask that the same may be reduced to £ gross and £ rateable value as stated in their notice of appeal.

9. The appellants also contend that the gross value £ and rateable value £ put upon so much of the Nine Elms Station as lies in the said parish of Battersea greatly exceed the true gross and rateable values thereof and they ask that the same may be reduced to £ gross and £ rateable value as stated in their said notice of appeal.

10. The appellants also contend that the gross value £ and rateable value £ put upon Queen's-road Station greatly exceed the true gross and rateable values of the said station and they ask that the same may be reduced to £ gross and £ rateable value as stated in their said notice of appeal.

11. The appellants contend that in the case of Clapham Junction Nine Elms and Queen's-road Stations sufficient deductions from the gross values have not been made to arrive at the true rateable values and they claim on that ground to have further reductions made from whatever gross values the sessions may fix in each case.

12. The principle of assessment relied on and adopted by the appellants with regard to the rateable values of the stations is that laid down in the case of *R. v. The Eastern Counties Railway Company* 32 L. J. (M. C.) 177 and 4 B. & S. 58 "that they are to be rated as land and buildings whose value is to some extent enhanced by their capacity of being employed in connection with the line."

13. The appellants pray that the above corrections may be made in the said valuation list or at any rate that lower amounts than the said values of £ gross and £ rateable. £ gross and £ rateable and £ gross and £ rateable may be inserted and the said valuation list amended accordingly.

Precedents of appellants' cases. *Annex B. Copy of notice of appeal. This would be a modification of Form No. 1.*

As the entry in the valuation list is not long, it may be set out in the body of the case instead of being annexed.

See respondents' case. Form No. 20.

See notes to Form No. 11.

FORM NO. 13.—*Appeal by ratepayer direct from decision of assessment committee in respect of a hereditament occupied by a person other than the appellants—rate of deduction—rateable value only.*

In the Court of General Assessment Sessions.

Between—

1881.—No. 37.

The Governor and Company of the New River - Appellants.
and

The Assessment Committee of the Holborn
Union, and of Nos. , High Holborn Respondents.

CASE FOR THE APPELLANTS.

1. The appellants are the governor and company of the New River brought from Chadwell and Amwell to London and are a water company supplying water to the inhabitants of (amongst other parishes and places in the metropolis) the united parishes of St. Andrew Holborn above Bars and St. George the Martyr in the Holborn Union.

2. The appellants are occupiers of land in the said united parishes in respect of their mains and pipes for the supply of water and are assessed in respect thereof.

3. The respondent is the occupier of certain houses and buildings without land within the said united parishes where the gross value is upwards of £40 being Nos. and High Holborn. The hereditament is described in the valuation list for the said united parishes as follows :—

Here set out entry in valuation list.

4. The respondent was in the said valuation list assessed in respect of the premises occupied by him as aforesaid at a gross estimated rental of £ and a rateable value of £ .

5. The overseers of the said united parishes have in the said valuation list uniformly made the maximum deduction for repairs insurance and other expenses (if any) allowed by the statute ("Valuation (Metropolis) Act 1869" 32 & 33 Vict. c. 67 ss. 51 & 52 and schedule 3) of 16 2/3rds per centum from the gross estimated rental to arrive at the rateable value in the case of all houses and buildings without land in the said united parishes where the gross value is £40 and upwards (including the selected case of the respondent) without regard to an estimate of the proper amount of deduction in each particular case.

6. The appellants objected before the assessment committee to the rateable value of (amongst others) the premises occupied by the respondent as too low. The assessment committee confirmed the assessment objected to by the appellants.

Insert paragraph 3, 4, 5, or 5a, as in Form No. 11.

10. The appellants while admitting that the before-mentioned sum of £ represents the fair and proper gross estimated rental of the said premises occupied by the respondent will contend that the before-mentioned sum of £ is too low and does not represent the fair and proper rateable value of the said premises.

11. The following is the appellants' estimate of the rateable value of the premises as aforesaid in the occupation of the said respondent :—

Gross estimated rental of Nos. and	
High Holborn £	
Annual average cost of the repairs insurance	
and other expenses as aforesaid 	
	<hr/>
Rateable value... ... £	<hr/>

12. The appellants will also contend that the overseers of the said united parishes having as aforesaid in the said valuation list uniformly and without regard to an estimate of the proper amount of deduction in each particular case made the maximum deduction of 16 2/3rds per centum allowed by the said statute for repairs insurance and other expenses (if any) from the gross estimated rental to arrive at the rateable value in the case of all houses and buildings without land in the said united parishes where the gross value is £40 or upwards and particularly in the case of the respondent they the appellants are assessed generally at too large a sum and in an unfair proportion in comparison with the sums and proportions assessed on the payers of rates in respect of

Precedents all such houses and buildings and particularly in comparison with the sum and proportion assessed on the respondent.
of appellants' cases.

13. The appellants will also contend that the case of the respondent is a proper example of the unfairness and inequality created by the overseers of the said united parishes uniformly making the maximum deduction aforesaid and that in order that the valuation list should be fair and equal the overseers of the said united parishes should make in the said valuation list in the case of each particular hereditament in the said united parishes a proper estimate of the amount to be deducted for repairs insurance and other expenses (if any) necessary to maintain such hereditaments in a state to command the rent from the gross estimated rental to arrive at the rateable value and in default thereof that the court of general assessment sessions should order a proper valuation of all rateable hereditaments within the said united parishes.

Annex B. Copy notice of appeal, Form No. 2.

See respondents' cases. Forms No. 21, 22.

See notes to Form No. 11.

FORM No. 14.—*Appeal by ratepayer direct from decision of assessment committee in respect of hereditaments occupied by a person other than the appellant—mistake in valuation list.*

In the Court of General Assessment Sessions.

Between—

1881.—No. 149.

Appellant.

and

The Assessment Committee of the Holborn Union and the Surveyor of Taxes of the District comprising the Parish of St. James and St. John, Clerkenwell, in the said Union
and - - - - -

Respondents.

CASE FOR THE APPELLANT.

1. The appellant is the owner of the premises described in the valuation list for the parish of St. James and St. John Clerkenwell in the Holborn Union as follows :—

Set out entry in the valuation list as to No. 16.

2. The respondent is the occupier of the premises described in the said valuation list as follows :—

Set out entry in valuation list as to No. 14.

These premises were originally assessed at £79 gross value and

£66 rateable value but the amounts were subsequently reduced to £50 and £42 respectively as hereinafter mentioned.

*Precedents
of appel-
lants' cases.*

3. The appellant duly objected to the assessment of the said premises No. 16 before the respondents the assessment committee and upon such objection being heard the said assessment committee determined to reduce the said assessment to £50 gross value and £42 rateable value.

4. The respondents the said assessment committee omitted to reduce the assessment of the said premises No. 16 in accordance with their said determination and instead thereof and by accident as the appellant supposes they reduced the assessment of the premises No. 14 in the said parish to £50 gross value and £42 rateable value the amounts at which the said last mentioned assessment now stands as mentioned in paragraph 2 of this case.

Insert paragraphs 3, 4, 5, or 5a, as in Form No. 11.

8. The appellant will contend that the valuation list of the said parish should be corrected by reducing the assessment of the premises No. 16 to £50 gross value and £42 rateable value and by increasing the assessment of the premises No. 14 to £79 gross value and £66 rateable value.

Annex B. Copy notice of appeal.

See respondents' case. Form No. 23.

See notes to Form No. 11.

FORM NO. 15.—*Appeal against totals—omission of Government property.*

In the Court of General Assessment Sessions.

Between

1881.—No. 152.

The Overseers of the Liberty of Saffron Hill,
Hatton Garden, and Ely Rents, in the Hol-
born Union, in the County of Middlesex - Appellants.
and

The Assessment Committee of the said Holborn
Union and the Surveyor of Taxes for the
District comprising the said Liberty - Respondents.

CASE FOR THE APPELLANTS.

1. The appellants as the overseers of a Liberty forming part of the Holborn Union object to the totals of the gross and rateable

Precedents of appellants' cases. values of the valuation list of the parish of Saint Luke forming other part of the same Union on the ground that no account has been taken of the amounts contributed by Her Majesty's Government to the rates in respect of certain Government buildings in the said parish such buildings being of the gross value of £ and of the rateable value of £ .

2. The following is a description of the Government property above referred to with the gross and rateable values thereof as determined by the amounts so contributed as aforesaid viz. :—

	Gross value.		Rateable value.
Post Office City Road...	£	...	£
Police Court Worship Street...			
Militia Barracks City Road ...			
	<hr/>		<hr/>
Total	£		£
	<hr/>		<hr/>

3. The appellants contend that the amounts so contributed by the Government as aforesaid are in reality payments in respect of the rateable value of the government property and as the valuation list of each parish is to contain the values of the hereditaments in such parish the appellants contend that the gross and rateable values of the government hereditaments should be inserted in the totals. And this the appellants pray may be done.

Insert paragraph showing consent of vestry. Form No. 4.

Add paragraphs 3 and 4. Form No. 11.

Annex B. Copy notice of appeal.

See respondents' case. Form No. 24.

See notes to Form No. 11.

Recognizances and deposits are not required from assessment committees, overseers, or surveyors of taxes. Order 3 of 23rd June, 1870, p. 69.

FORM No. 16.—*Appeal against totals—non-rateable hereditaments improperly inserted—recitals of special facts—local statutes and points of law.* Precedents of appellants' cases.

In the Court of General Assessment Sessions .
Between— 1881.—No. 60.

The Overseers of the Parish of St. Botolph
Without Bishopsgate in the City of London
Union - - - - - Appellants.
and

The Assessment Committee of the City of
London Union and the Surveyor of Taxes for
the District comprising the said Parish - - Respondents.

CASE FOR THE APPELLANTS.

1. This is an appeal by the overseers of the above-mentioned parish both by reason of their being aggrieved by the decision of the respondents hereinafter mentioned and also by reason of the total of the rateable value of the parish being too high.

2. On the day of the appellants made and signed a valuation list for the said parish in which they inserted the various rateable hereditaments within the said parish being 685 in number. The totals of the gross and rateable values respectively of the said hereditaments were finally determined by the respondents at the sums of £136,031 and £115,203 respectively.

3. On the day of the respondents altered the said valuation list by inserting the following additions :—

	£	£
Brought forward...	136,031	115,203
686 Tithe inserted in the list for the purpose only of computing the amount of contribu- tion to the common fund for which purpose it is added to the annual rateable value		2,500
Total for computing amount of contribu- tion to common fund	136,031	117,703
Deduct tithe		2,500
Total for all other purposes... ..	136,031	115,203

and approved the said list as altered by the above additions.

**Precedents
of appel-
lants'
cases.**

4. The appellants objected before the respondents to the above additions and alterations and have duly given notice of appeal to the assessment sessions.

5. In their notice (a copy of which is annexed marked A) they have specified the corrections which they desired to have made in the said valuation list which were either to have the aforesaid alterations and additions struck out or failing that to have the sum of £2,500 altered to £1,973 16s. 3d.

(Insert a paragraph showing the consent of the vestry to the appeal. See Form No. 4.)

(Insert paragraph 4 in Form No. 11.)

8. The following are the facts and points of law on which the appellants rely :—

9. By sect. 1 of the Act 6 Geo. 4, c. 176 (*here recite the section briefly so far as material*).

10. It was further by sect. 7 of the said Act enacted that from and immediately after the 24th day of June 1825 all tithes and payments in lieu of tithes which the said rector for the time being might otherwise be entitled to or claim within the said parish should cease and be for ever extinguished.

11. By sect. 8 of the said Act provision was made for paying £300 parcel of the said annual sum of £2,500 to the minister of a new church in case such should be built.

12. By sect. 14 of the said Act (*recite so much as is material*).

13. By sect. 31 of the said Act (*recite so much as is material*).

14. Application having accordingly been duly made under the said 31st section (*recite order made by Mr. Justice LUSH under that section*).

15. The alterations and additions made by the respondents have never before been made in any valuation list nor has since the passing of the said Act the said sum of £2,500 or any other sum payable thereunder in lieu of tithe been added to the total value of the rateable hereditaments in the said parish and the appellants contend that the respondents had no power to make the above-mentioned alterations in and additions to the said valuation list and that the total rateable value should stand at £115,203 for the following reasons :—

(a.) The overseers of a parish have only power to insert in their valuation list rateable hereditaments.

(b.) Tithe (the description of the hereditament in the list) is by sect. 7 of the Act above recited abolished.

(c.) Neither the annual stipend to be paid to the rector nor the church rate out of which it is paid is rateable. Apart

from the exempting words of sect. 1 of the said Act Precedents
of appel-
lants'
cases.
neither is rateable having regard to the fact that the
annual stipend was fixed and made payable by the
section which declared it to be exempt.

16. The appellants will also rely upon the terms of the 54th section of the Valuation (Metropolis) Act 1869. If however the court should be of opinion that the rateable annual value of the annual sum so payable to the rector as aforesaid ought to be included under the heading rateable value in the valuation list the appellants will then contend that the sum of £1,973 16s. 3d. at the most being the sum so declared by the Hon. Mr. Justice LUSH as aforesaid to be the annual sum payable to the said rector for the ten years now current and not the sum of £2,500 ought to be therein inserted and that the rateable value for all purposes of the said parish in the said valuation list should be reduced from £117,703 to £117,176 16s. 3d.

17. The appellants further contend that even if the rateable value of the annual sum payable under the said Act ought to appear in the valuation list such rateable value must be something less than either the sum of £2500 or the sum of £1973 16s. 3d. in either case on the ground that no tenant would give the exact sum which he had to receive. The appellants contend that the said annual sum so payable to the rector whatever it may be has no rateable value but should the court decide otherwise the appellants will submit to the court the abatement which ought to be made from the full sum payable.

Annex A. Copy of notice of appeal.

See respondents' case. Form No. 25.

See notes to Forms Nos. 11 and 15.

FORM No. 17.—*Appeal as to class—Description of use made of premises.*

In the Court of General Assessment Sessions.

Between—

1881.—No. 62.

- - - Appellants.

and

The Assessment Committee of the City of Lon-

don Union - - - Respondents.

CASE FOR THE APPELLANTS.

This is an appeal against the decision of the respondents the Assessment Committee in respect of the valuation in a valuation

Precedents of appellants' cases. list made for the parish of St. Andrew Holborn in the said union of certain premises in the occupation of the appellants known as .

2. In the valuation list for the said parish the said premises are described as follows (*here set out full copy of entry in valuation list*).

It will be noticed that the premises are described as a warehouse and that the rateable value is arrived at by a deduction of one-sixth per cent. from the gross value. The premises are thus treated as if they came within class 5 of the third schedule of the Valuation (Metropolis) Act, 1869.

Insert paragraphs 3, 4, 5, or 5a, Form No. 11.

6. The appellants do not object to the gross value as fixed by the respondents but they contend that the premises are a manufactory and come within class 8 of the third schedule of the Act and that consequently to arrive at the rateable value $\frac{1}{3}$ rd per cent. ought to be deducted from the gross value.

7. The appellants are manufacturers of gold and silver jewellery and plate. The following course of manufacture is carried on upon the said premises—Ingots or bars of gold and silver are alloyed to the proper degree of fineness in melting furnaces. Skillets or square slabs of metal flattened to the gauge required for the manufacture of the article in course of construction in rolling presses are then placed on steel dies fitted to large anvils sunk in beds of stone and concrete and are hammered by powerful monkey and screw presses into the requisite form prior to passing into the hands of the mounters for art manipulation. The mounters are provided with benches soldering jets draw plates blow pipes and triblets and prepare the article for polishing which is effected by wheels revolving on lathes and driven by steam power. The articles are then gilded or coloured and finally perfected by scratch brush lathes worked by steam power. Voltaic batteries are used for gilding and plating and acid baths heated by gas for colouring.

8. The appellants construct the dies which they use for stamping from bars of steel which are forged tempered turned formed into dies and engraved on the premises and they also forge some of the tools used for making patterns.

9. The plant and machinery used by the appellants on the premises are as follows—Two melting furnaces engine boiler and shafting 20 lathes and scratch brush machines worked by steam power two forges two rolling presses five draw benches two monkey presses two hundred soldering jets and numerous stoves and batteries.

10. The said premises were recently erected by the appellants especially as a manufactory with bare brick walls concrete floors and fire brick engine shaft. Precedents of appellants' cases.

11. The premises are used simply as a manufactory as the appellants have a warehouse within a short distance of the premises to which when manufactured the goods are taken to be warehoused and sold.

12. No one resides in or sleeps on the factory.

13. The sole question to be determined on this appeal is the amount of deduction from the gross value to ascertain the rateable value and other than is stated the appellants raise no point of law.

Annex B. Copy notice of appeal.

The respondents' case upon this appeal merely repeats the figures and maintains that the class is correctly described.

See notes to Form No. 11.

FORM No. 18.—*Appeal by Water Company, figures in detail.*

In the Court of General Assessment Sessions, .

Between—

1881—No. 39.

The Governor and Company of the New River - Appellants.
and

The Assessment Committee of the united Parishes
of Saint Giles-in-the-Fields and Saint George
Bloomsbury in the county of Middlesex and
the Surveyor of Taxes for the District com-
prising the said united Parishes - - - Respondents.

CASE FOR THE APPELLANTS.

1. The appellants are the Governor and Company of the New River brought from Chadwell and Amwell to London and are a water company supplying water to the inhabitants of (amongst other parishes and places in the metropolis) the united parishes of Saint Giles-in-the-Fields and Saint George Bloomsbury.

2. The appellants are occupiers of land in the said united parishes in respect of their mains and pipes for the supply of water and are assessed in respect thereof as appears in the copy of the entry in the valuation list hereunto annexed and marked A.

3. In the valuation list for the said united parishes made in the year 1880 the appellants were rated charged and assessed in

Precedents of appellants' cases. respect of the hereditament occupied by them in the said united parishes at and upon a gross estimated rental of £ and a rateable value of £ .

4. The appellants objected before the assessment committee to both the gross and rateable value at which the hereditament occupied by them in the said united parishes was assessed as too high. The assessment committee thereupon reduced the gross estimated rental of the hereditament occupied by the appellants from the said sum of £ to the sum of £ and the rateable value of the same from the said sum of £ to the sum of £ but otherwise confirmed the assessment.

Insert paragraphs 3, 4, 5, or 5a, as in Form No. 11.

8. The following is the appellants' estimate of the gross estimated rental and rateable value of the hereditament occupied by them in the said united parishes based upon their accounts of the year 1879—

The entire undertaking.

Gross receipts earned
-----------------------	-----	-----	-----	-----

Working expenses less the cost of maintenance
---	-----	-----	-----	-----

Net receipts to be divided between landlord and tenant
--	-----	-----	-----	-----

Tenants' share
----------------	-----	-----	-----	-----

Gross estimated rental of the entire undertaking
--	-----	-----	-----	-----

Deduct one-third
------------------	-----	-----	-----	-----

Rateable value of the entire undertaking
--	-----	-----	-----	-----

Add rates deducted
--------------------	-----	-----	-----	-----

Rateable value of the entire undertaking plus rates
---	-----	-----	-----	-----

Deduct rateable value of the indirectly productive portion of the entire undertaking plus rates thereon
---	-----	-----	-----	-----

Rateable value of the directly productive portion of the entire undertaking plus rates thereon which vary in each parish
--	-----	-----	-----	-----

£ is 26 per centum of £ the total water rental collected in 1879 and which is the percentage to be applied to the water rental collected in each parish in order to ascertain the rateable value of the directly productive mains and pipes.

Estimate of the rateable value of the appellants' mains and pipes in the united parishes of Saint Giles-in-the-Fields and Saint George Bloomsbury—

Precedents
of appel-
lants'
cases.

Directly productive mains 26 per centum of

£ water rental

The appellants paid in 1879 £ on a rate-
able value of £ equal to 5s. 3½d. in
the £

Deduct rates at 5s. 3d. in the £ on a
rateable value of £

Rateable value of directly productive mains
in the united parishes

Indirectly productive mains 5 per centum of
£ their structural value ...

Total rateable value of the mains and pipes
in the united parishes

For gross add say 10 per centum

Total gross estimated rental of the mains and
pipes in the united parishes

Rateable value appealed against

9. The appellants will contend that the said sums of £ and £ respectively represent the fair and proper gross estimated rental and rateable value of the hereditament occupied by the appellants in the said united parishes.

Annex A.—Copy entry in valuation list.

” *B.—Copy notice of appeal.*

See notes to Form No. 11.

Forms Nos. 11, 12, and 14 can be adapted to the case of an appeal by a ratepayer from a decision of special sessions.

Form No. 13 can be similarly adapted, and can also be adapted to the case of an appeal by an assessment committee or overseers, and (when gross value is affected) by a surveyor of taxes.

When overseers are appellants, a paragraph must be added showing that the consent of the vestry has been given. See Form No. 4.

When a surveyor of taxes is appellant the overseers become respondents also. Sect. 33.

When the appellant is an assessment committee, overseers, or a surveyor of taxes, recognisances and deposits are not required, and paragraph 5 or 5a may be omitted. Order 2 of 23rd June, 1870.

Precedents
of respon-
dents'
cases.

PRECEDENTS OF RESPONDENTS' CASES.

FORM No. 19.—*See Appellants' Case, Form No. 11.*

In the Court of General Assessment Sessions .
Between— 1881.—No. 58.
The Midland Railway Company - - - Appellants.
and
The Assessment Committee of the Parish of St.
Pancras and the Surveyor of Taxes for the
District comprising the said Parish - - Respondents.

CASE FOR THE RESPONDENTS.

1. The appellants are the occupiers of land and main line of the Midland Railway of an underground branch line worked in connection with the Metropolitan Railway of stations coal arches and other property within the respondents' parish for which they are assessed as follows :—

(Here set out details)

Making a total assessment of

£	gross	} rateable value.
£	net	

2. The appellants have made one appeal against these assessments and claim to have the total figures reduced to

£	gross	} rateable value.
£	net	

3. At the hearing of the appellants' objection before the respondents the figures necessary to decide the objection were not produced and in the absence of these figures the respondents declined to make any reduction. Pending the negotiation the notice of appeal was served and it was not until afterwards that the train mileage and receipts necessary to ascertain the true value of the lines of railway were furnished to the respondents. For these reasons the respondents were not in a position to make before notice of appeal the reductions they now propose to assent to. The respondents are advised that the figures given above for the lines of railway are too high and cannot be supported they propose therefore with the assent of this court that the net rateable values of the same should be reduced as follows :—

Main line from	...	£	to	£	.
Underground branch	...	£	to	£	.

Making a total reduction of £ from the total rateable value of £ given above. The gross to be reduced in proportion.

4. The question between the parties is one of value only but owing to the nature of the traffic and the various assessments appealed against the figures are of a very complicated character and in all probability it will be necessary that the figures should be looked into out of court. Precedents of respondents' cases.

The case must be served on or before the 1st February. Order 5 of 23rd June, 1870. Nine copies must be served on the clerk to the court and a copy on each appellant. Ib. p. 70.

The case may be headed as above "Case for the Respondents" for in practice the surveyor of taxes never appears separately.

The reference must appear in the right hand top corner. See p. 18.

FORM No. 20.—*See Appellants' Case Form No. 12.*

In the Court of General Assessment Sessions

Between—

1881.—No. 7.

The London and South Western Railway Company - - - - -

Appellants.

and

The Assessment Committee of the Wandsworth and Clapham Union and the Surveyor of Taxes for the District comprising the Parish of St. Mary Battersea in the said Union -

Respondents.

CASE FOR THE RESPONDENTS.

1. The appellants are the occupiers of land buildings and station and line in the parish of St. Mary Battersea one of the parishes of the respondent union. The appeal is not against the assessment of the line of railway but only in respect of the stations for which the appellants are assessed as follows :—

Clapham Junction station at

£	gross	}	rateable value.
£	net		

Queen's Road station at

£	gross	}	rateable value.
£	net		

The Nine Elms goods station workshops carriage and engine stables at

£	gross	}	rateable value.
£	net		

Precedents of respondent's cases. 2. The question between the parties is one of value only the appellants claiming to have these amounts reduced to

Clapham Junction station

£ net rateable value

Queen's Road station

£ net rateable value

Nine Elms goods station &c.

£ net rateable value

the gross value being reduced in proportion.

3. The respondents have followed the practice of this court as laid down in similar cases as that of *The New River Company v. The Hackney Union* and that of *The Great Northern Railway v. The Holborn Union* and have made an estimate of the value of the land and of the buildings plant and other accessories that increase the value of the occupation and have taken the percentages allowed by this court by five per cent. thereon in order to ascertain the net rateable value.

See note to Form No. 19.

FORM No. 21.—See Appellants' Case Form No. 13.

In the Court of General Assessment Sessions .

Between—

1881.—No. 37.

The Governor and Company of the New River - Appellants.

and

The Assessment Committee of the Holborn

Union and of No. High Holborn- Respondents.

CASE FOR THE RESPONDENTS THE ASSESSMENT COMMITTEE.

1. The appellants object that the respondents the assessment committee have uniformly made the maximum deduction allowed by the statute of 16½ per cent. from the gross estimated rental to arrive at the rateable value in the case of all houses and buildings without land where the gross value is £40 or upwards and specify as a correction they desire to be made that the respondents should make in the case of each particular hereditament a proper estimate of the amount to be deducted for repairs &c. The respondents say that such a general objection cannot be sustained the right of the appellants being limited to particular cases where they have given notice to the person in occupation in accordance with sect. 33 of the Valuation (Metropolis) Act 1869.

2. The appellants have further objected to the deduction made in the case of of 16½ from the gross to arrive at the rateable value. The respondents in the first place say that the sum allowed for repairs in these particular cases is fair and reasonable and they further say that it is the universal practice through the metropolitan rating area to allow the maximum deduction of 16½ in cases of houses and buildings without land where the gross value is £40 or upwards and that as the only object of a valuation list is to secure an equal rate to make a distinction in the case of this particular ratepayer would place them in an unfair position with respect to the rest of the ratepayers not only of this union but of the whole metropolis whose assessment cannot now be altered for the next five years.

*Precedents
of respon-
dents'
cases.*

See notes to Form No. 19.

FORM No. 22.—*See Appellants' Case Form No. 13.*

In the Court of General Assessment Sessions .

Between—

1881.—No. 37.

The Governor and Company of the New River - Appellants.
and

The Assessment Committee of the Holborn
Union and Mr. of Nos. and

High Holborn - - - - Respondents.

CASE FOR THE RESPONDENT MR. .

1. The respondent Mr. is the proprietor of the house
No. High Holborn.

2. In the valuation list for the above united parishes these
premises are assessed at the gross value of £ and at the
rateable value of £ .

3. The rateable value is thus determined by the deduction
from the gross value of 16½ per cent. or one-sixth of such gross
value.

4. The appellants do not object to the gross value but contend
that the above deduction is excessive.

5. The respondent submits to this honourable court that such
a deduction is not excessive and says that he is in a position to
show that the trade carried on at his premises is of such a
character that very considerable wear and tear ensue.

Precedents of respondents' cases. 6. It is proposed to offer evidence of the actual average cost of keeping the premises in a necessary state of repair, and to prove insurance and other expenses and to call skilled witnesses to prove that under the circumstances of the trade carried on the deduction made is considerably below the sum which in their opinion would be requisite for keeping the premises in proper repair.

See notes to Form No. 19.

FORM No. 23.—*See Appellants' Case Form No. 14.*

In the Court of General Assessment Sessions .

Between—

1881.—No. 149.

- Appellant.

and

The Assessment Committee of the Holborn
Union and the Surveyor of Taxes
of the District comprising the Parish of St.
James and St. John Clerkenwell - - Respondents.

CASE FOR THE RESPONDENTS THE ASSESSMENT COMMITTEE.

Paragraphs 1 to 3 similar to the Appellants' Case Form No. 14.

4. The respondents the said assessment committee admit that by a clerical error the assessment of the premises No. 16 was not reduced to £50 gross value and £42 rateable value in accordance with their said decision and instead thereof the assessment of the premises No. 14 was so reduced.

5. The said assessment committee desire that the court should make the proper corrections in the valuation list of the said parish in respect of the said two assessments.

The respondent not objecting to the proposed alteration did not appear and lodged no case.

See notes to Form No. 19.

FORM No. 24.—*See Appellants' Case Form No. 15.*

Precedents
of respon-
dents'
cases.

In the Court of General Assessment Sessions .

Between—

1881.—No. 152.

The Overseers of the Liberty of Saffron Hill
Hatton Garden and Ely Rents in the Holborn
Union in the City of London- - - Appellants.
and

The Assessment Committee of the Holborn
Union and the Surveyor of Taxes for the
District comprising the Parish of St. Luke in
the said Union - - - Respondents.

CASE FOR THE RESPONDENTS.

1. The appellants are the overseers of the liberty of Saffron Hill Hatton Garden and Ely Rents forming part of the Holborn Union.

2. The property in the occupation of the government is not rated as ordinary property is rated but the government make a contribution to the rates in respect of government property within the said parish of St. Luke on an estimated gross value of £ and on an estimated rateable value of £ such values being fixed by the government. These sums would in the case of ordinary property be included in the total gross and rateable values of the said parish.

3. In the other parishes of the said union except the parish of St. James and St. John Clerkenwell the amounts contributed by the government have been thus brought into account. In the case of St. Luke and in the case of St. James and St. John Clerkenwell they have been omitted.

4. The attention of the respondents was not called to the omissions in time for an alteration to be made in the valuation lists of the said two parishes. The respondents wish therefore to take the direction of this court and pray if the said sums of £ and £ ought properly to be inserted in the valuation list of the said parish of St. Luke that the same may be done and the totals of the said list corrected accordingly.

See notes to Form No. 19.

Precedents
of respon-
dents'
cases.

FORM No. 25.—*See Appellants' Case Form No. 16.*

In the Court of General Assessment Sessions.

Between—

1881.—No. 60.

The Overseers of the Parish of St. Botolph
Without Bishopsgate in the City of London
Union - - - - -

Appellants.

and

The Assessment Committee of the City of London
Union and the Surveyor of Taxes for the Dis-
trict comprising the said Parish - - -

Respondents.

CASE FOR THE RESPONDENTS.

1. The following is a copy of the part of the valuation list for the said parish which is appealed against—

(*See appellants' case.*)

2. The corrections which the appellants desire to have made are—

(*Set out from appellants' case.*)

3. The respondents will contend that the list is correct and ought not to be altered as required by the appellants.

4. The facts are briefly as follows—

By 6 Geo. 4 c. 176 (Local Act) the rector of the said parish was to receive an annual sum of £2,500 in satisfaction and discharge of all tithes or payments in lieu of tithes and such annual sum was to be exempt from taxes rates and assessments. This sum was raised in the parish by a church rate.

5. By sect. 7 it was enacted that after the date named "all tithes and payments in lieu of tithes which the rector might otherwise be entitled to should cease and be for ever extinguished."

6. The respondents beg to refer in support of their contention to sect. 51 which enacts that the list is to "include tithes and payments in lieu of tithes" also to sect. 54 and to the 3rd sched. class 9 of the 32 & 33 Vict. c. 67 to 24 & 25 Vict. c. 55 s. 9 to 25 & 26 Vict. c. 103 s. 30 and to the case of *Greenwich Union v. Woolwich Union* decided by this honourable court in 1871 referred to in "Ryde on Metropolitan Rating" p. 25.

7. By the London City Tithes Act 1864 (27 & 28 Vict. c. 298) which however does not apply to the said parish annual fixed tithes payable under the Act had and have to be included by the overseers or by the assessment committee in the valuation list

and added to the annual rateable value of the property in the parish in computing the amount of contributions to the common fund and it is contended that under the Valuation Acts hereinbefore referred to which provide an equal basis for contributing to the common fund all tithes and payments in lieu of tithes must be included so that the contribution by the various parishes in the union may be fair and equal.

*Precedents
of respon-
dents'
cases.*

8. The respondents have no means of knowing whether the annual sum now payable is less than £2,500 and whether therefore they ought to have only inserted the sum of £1,973 16s. 3d. is a subordinate question of little importance. The appellants will be prepared to give the particulars of the present payment to the rector and the parties will no doubt be able to agree as to the proper sum to be inserted in the list.

See notes to Form No. 19.

FORM No. 26.—*No failure to obtain relief from assessment committee—locus standi denied.*

In the Court of General Assessment Sessions.

Between—

1881. No. 87.

The South Metropolitan Gas Company - - Appellants.
and

The Assessment Committee of St. Olave's Union Respondents.

CASE FOR THE RESPONDENTS.

1. The appellants were charged in the valuation list for the land occupied by their mains and pipes in the parish of St. John Horselydown in the respondent's union at gross £ and net rateable value £ .

2. The appellants objected to this valuation and upon the hearing of the objection before the assessment committee it was agreed between the appellants and the overseers of St. John's parish that the assessment should be reduced as follows viz. a gross value of £ and net rateable value of £ and the valuation was accordingly so reduced.

3. The appellants furnished the respondents with no figures or details whatsoever to enable them to deal with the objection but merely informed the respondents that they had agreed as aforesaid with the overseers.

4. The appellants now seek to appeal against the said last-

Precedents mentioned valuation but the respondents claim that the appellants of respondent's cases. have *not failed to obtain relief* and contend that in fact they have no *locus standi* before the court.

5. The respondents have not furnished any figures in their case because no such figures have been furnished to them by the appellants nor evidence thereof but they believe and maintain that when the appellants furnish the figures and details as to the parochial earnings of the appellants these figures and details will fully justify the amount of the assessment appealed against. The respondents are fully prepared so soon as the appellants furnish such figures and details to deal with them at once if the court will grant them an adjournment for that purpose.

It is not necessary to give the appellants' case in this appeal as it merely raises questions of value and the rate of deduction.

See notes to Form 19.

FORM No. 27.—*See Appellants' Case Form No. 18.*

In the Court of General Assessment Sessions.

Between—

1881.—No. 39.

The New River Company - - - - Appellants.
and

The Assessment Committee of the United
Parishes of St. Giles-in-the-Fields and St.
George Bloomsbury and the Surveyor of
Taxes for the District comprising the said
United Parishes - - - - Respondents.

CASE FOR THE RESPONDENTS.

1. The appellants are the occupiers of land with mains and pipes for which they were assessed by the overseers at

£	gross	} rateable value.
£	net	

The appellants objected to the assessment committee who reduced the amounts to

£	gross	} rateable value.
£	net	

The appellants claim that these amounts should be still further reduced viz to

£	gross	} rateable value.
£	net	

2. The water rental earned by the appellants is based upon a

percentage of the annual value of the houses occupied by their customers. During the last five years when the previous valuation list was in force the amounts in that list were the basis upon which the appellants' charged their customers. Upon this basis the appellants have returned the water rental for the respondents' parishes for the year 1878 at £ . The respondents will however contend that a tenant from year to year would take into consideration that for the next period the rental he would receive would be based upon the new valuation list which shows a considerable increase upon the past one. And that the figures of £ must be increased so as to be an estimate of the water rental the tenant may expect to receive in the next five years.

3. This beyond the mere question of value is the only one that will arise with regard to the valuation of the property in the occupation of the appellants. The property has been assessed on the principles laid down in the Mile End Old Town and West Middlesex cases. ...

See notes to Form No. 19.

FORM No 28.—*Appeal by railway company—figures in detail.*

In the Court of General Assessment Sessions.

Between—

188.—No.

The South Eastern Railway Company - - Appellants.
and

The Assessment Committee of the Greenwich
Union and the Surveyor of Taxes for the Dis-
trict comprising the Parish of St. Paul
Deptford - - - - - Respondents.

CASE FOR THE RESPONDENTS.

The following is the case intended to be made on the part of the respondents the assessment committee on the hearing of this appeal. ...

The respondents say—

1. That the hereditaments in the occupation of the appellants in that part of the parish of St. Paul Deptford which is in the county of Surrey are properly and legally liable to be rated.
2. That the said hereditaments have been properly assessed in accordance with the statutes in that case made and provided.
3. That the following are estimates of the rateable value of such hereditaments as proposed to be proved in support of the

Precedents said valuation list but the respondents do not bind themselves to the figures or facts therein stated.

Summary	Gross Rental.	Rateable Value.
	£	£
Page . Main Line and North Kent		
„ . London Greenwich and Woolwich Railway ...		
„ . Bricklayers' Arms Goods Branch		
„ . Surrey Canal Junction Signal Box		
Total	£	£
Rateable value objected to £		

MAIN LINE AND NORTH KENT.

Length in Surrey portion of the Parish 34 chains.

Estimated gross receipts (year 1879)	£
Working expenses (year 1879)	£
Locomotive power	
Carriage and wagon repairs	
Traffic expenses	
General charges	
Law charges... ..	
Haulage by other companies	
Tolls	
Government duty	
Net receipts divisible between landlord and tenant	
Tenant's share	
Maintenance and renewal of way	
Gross rental of stations including rates thereon	
Less rates at 5s. 4d. in the £ on a rateable value of £	
Rateable value of the 34 chains	
Add statutables	
Gross rental of the 34 chains... ..	£

LONDON GREENWICH AND WOOLWICH RAILWAY.

Length in Surrey portion of the Parish 34 chains.

(Here set out particulars as for Main Line and North Kent.)

BRICKLAYERS' ARMS GOODS BRANCH.

Length of Line 23 chains.

Estimated gross receipts (year 1879)	£	
Working expenses (year 1879)	£	
Locomotive power		
Wagon repairs		
Miscellaneous expenses		
Net receipts divisible between landlord and tenant		
Tenant's share		
Maintenance and renewal of way		
Gross rental of stations including rates thereon		
Less rates at 5s. 4d. in the £ on a rateable value of £		
Rateable value of South Eastern traffic ...		
Estimated value of the Brighton company's easement over the 23 chains of the Bricklayers' Arms branch		
Rateable value of the 23 chains		
Add statutable		
Gross rental of the 23 chains... ..	£	

**Precedents
of respon-
dents'
cases.**

Gross. Net.

Surrey Canal Junction signal box... ..

This case is given as an example of the information and figures which ought to be given in appeals by public companies of this nature. Coming from the respondents, the figures are only estimates but the appellants' case gives no details.

See notes to Form No. 19.

Precedents
of orders
of court.

PRECEDENTS OF ORDERS OF COURT.

FORM No. 29.—*Order granting leave to enter after time.*

1881.—No. 138.

General Assessment Sessions.

At a Court of General Assessment Sessions holden under and by virtue of the Valuation (Metropolis) Act 1869 at the Sessions House Westminster in the county of Middlesex on Monday the day of in the year of the reign of our Sovereign Lady the Queen and in the year of our Lord 1881.

It appearing to this court that the overseers of Saint Leonard Shoreditch objected before the assessment committee of the parish of Saint Leonard Shoreditch to the valuation of certain hereditaments comprised in the valuation list made and signed for the said parish under and for the purposes of the Valuation (Metropolis) Act 1869 and therein distinguished by the number 6 and described as land buildings arches showrooms foundry fixed plant and machinery and being aggrieved by the decision of the said assessment committee duly gave the several notices required by the said Act to be given of their intention to appeal against the same to this court and did in such notices state the correction which they desired to have made in the said valuation list And it appearing that the appellants omitted to lodge their petition for the entry of the said appeal within the time limited by the orders of this court And it appearing that the said assessment committee duly gave notice of their intention to appear as respondents on the hearing of this appeal as required by this court Now upon hearing counsel for the said appellants and for the said respondents It is ordered that the said appeal be entered for hearing and be heard in due course accordingly.

By the court,

Clerk to the court.

FORM No. 30.—*Order granting leave to enter after time—appeal against totals.*

1881.—No. 152.

Take caption from Form No. 29.

It appearing to this court that the overseers of Saffron Hill Hatton Garden and Ely Rents feeling aggrieved at the totals of

the valuation list made and signed for the parish of Saint Luke in the Holborn Union duly gave notice of their intention to appeal against the same to this court and did in such notices state the correction which they desired to have made in the totals of the said valuation list And it appearing to this court that the appellants omitted to lodge their petition for the entry of the said appeal within the time limited by the orders of this court And it appearing that the assessment committee of the Holborn Union duly gave notice of their intention to appear as respondents on the hearing of this appeal as required by this court Now upon hearing counsel for the said appellants and for the said respondents it is ordered that the said appeal be entered for hearing and be heard in due course accordingly.

*Precedents
of orders.*

FORM No. 31.—*Order amending description and class and reducing values—recognizances—costs to appellants.*

1881.—No. 62.

Take caption from Form No. 29.

It appearing to this court that objected before the assessment committee of the City of London Union to the valuation of certain hereditaments comprised in the valuation list made and signed for the parish of Saint Andrew Holborn in the said union under and for the purposes of the Valuation (Metropolis) Act 1869 and therein distinguished by the number and described as warehouse and being aggrieved by the decision of the said assessment committee duly gave the several notices required by the said Act to be given of their intention to appeal against the same to this court and did in such notices state the correction which they desired to have made in the said valuation list And it appearing that the appellants duly entered into the recognizances required by the orders of this court for prosecuting the said appeal And it appearing that the said assessment committee duly gave notice of their intention to appear as respondents on the hearing of this appeal as required by this court Now upon hearing counsel for the said appellants and for the said respondents it is ordered that the said valuation list of the said parish of Saint Andrew Holborn be altered by striking out the word "warehouse" in the description of the said hereditaments and inserting the word "manufactory" in lieu thereof and by striking out the figure "3" in the number of class of the said hereditaments and substituting the figure "8" in lieu thereof and by reducing the rateable value of the said hereditaments from the sum

Precedents of £ to the sum of £ . And it is further ordered that the
of orders. said respondents do pay to the clerk of this court on the
day of next the sum of £ to be by him paid to
the said appellants or to Messrs. of their solicitors
such sum of £ being in the opinion of this court the
reasonable costs incurred by the said appellants in prosecuting the
said appeal.

FORM No. 32.—*Order confirming assessment—costs to respondents—
return of deposit.*

1881. —No. 87.

Take caption from Form No. 29.

It appearing to this court that the South Metropolitan Gas Company objected before the assessment committee of the Saint Olave's Union to the valuation of certain hereditaments comprised in the valuation list made and signed for the parish of Saint John Horselydown in the said union under and for the purposes of the Valuation (Metropolis) Act 1869 and therein distinguished by the number 1325 and described as pipes through the parish and being aggrieved by the decision of the said assessment committee duly gave the several notices required by the said Act to be given of their intention to appeal against the same to this court and did in such notices state the correction which they desired to have made in the said valuation list And it appearing that the appellants duly deposited the sum of fifty pounds in lieu of entering into the recognizances required by the orders of this court for prosecuting the said appeal And it appearing that the said assessment committee duly gave notice of their intention to appear as respondents on the hearing of this appeal as required by this court Now upon hearing counsel for the said appellants and for the said respondents it is ordered that the said valuation list of the said parish of Saint John Horselydown be unaltered. And it is further ordered that the said appellants do pay to the clerk of this court on the day of next the sum of £ to be by him paid to the said respondents or to Messrs. of No. their solicitors such sum of £ being in the opinion of this court the reasonable costs incurred by the said respondents in defending the said appeal. And it is also ordered that upon payment of the said sum of £ as aforesaid the sum of £50 so deposited as aforesaid be returned to the said appellants or to Messrs. of their solicitors.

FORM No. 33.—Order directing a valuation.

1881.—No. 58.

Precedents
of orders.

Take caption from Form No. 29.

It appearing to this court that the Midland Railway Company objected before the assessment committee of the parish of Saint Pancras to the valuation of certain hereditaments comprised in the valuation list made and signed for the said parish under and for the purposes of the Valuation (Metropolis) Act 1869 and therein distinguished by the number 21,337 and described as [*here insert description as in valuation list, if not long. If long, set out the description in a schedule*] and being aggrieved by the decision of the said assessment committee duly gave the several notices required by the said Act to be given of their intention to appeal against the same to this court and did in such notices state the correction which they desired to have made in the said valuation list. And it appearing that the appellants duly deposited the sum of fifty pounds in lieu of entering into the recognizances required by the orders of this court for prosecuting the said appeal And it appearing that the said assessment committee duly gave notice of their intention to appear as respondents on the hearing of this appeal as required by this court Now upon hearing counsel for the said appellants and for the said respondents and upon their application this court doth order and direct a valuation of the hereditaments with respect to which this appeal is made. And this court (no security for the costs of such valuation being required by the court) doth appoint Mr. of in the county of Middlesex surveyor (being in the opinion of this court a fit and proper person) to make such valuation. And this court doth fix the day of next as the day for receiving such valuation and doth adjourn the hearing of this appeal until that day.

The day fixed may be before or after the 31st March, sects. 37 and 42 (13).

FORM No. 34.—Order enlarging time for receiving valuation.

1881.—No. 58.

Take caption from Form No. 29.

In the appeal of the Midland Railway Company in respect of certain hereditaments comprised in the valuation list made and signed for the parish of Saint Pancras and therein distinguished by the No. 21,337 and described as

(*See Form No. 33.*)

upon reading an order made in the said appeal on the day

Precedents of orders. last and upon hearing counsel for the said appellants and for the said respondents—

It is ordered that the time for receiving the valuation directed to be made by the said order be enlarged to the day of next. And this court doth fix that day accordingly as the day for receiving such valuation and doth further adjourn the hearing of this appeal until that day.

FORM No. 35.—*Order upon receiving valuation—costs—return of deposit.*

1881.—No. 58.

Take caption from Form No. 29.

It appearing to this court that in an appeal in which the Midland Railway Company are appellants and the Assessment Committee of the parish of Saint Pancras are respondents in respect of the hereditaments hereinafter mentioned this court did on the day of last past order that the day for receiving the valuation directed to be made of the said hereditaments be extended from the day of then last to the day of then instant And did accordingly fix the day of then instant as the day for receiving such valuation and did further adjourn the hearing of the said appeal until that day. And the valuation directed to be made as aforesaid being this day submitted to the court by Mr. of the surveyor appointed to make the same Now upon hearing counsel for the said appellants and for the said respondents It is ordered that the valuation list made and signed for the said parish of St. Pancras be altered in manner set forth in the schedule hereto which schedule shows in its first and second columns the several hereditaments the subject of appeal in its third and fourth columns the several gross and rateable values as determined by the said assessment committee and in its fifth and sixth columns the several gross and rateable values as fixed by this court that is to say :—

Description of Property.	Name and Situation of Property.	Gross value appealed against.	Rateable value appealed against.	Gross value as fixed by Assessment Sessions.	Rateable value as fixed by Assessment Sessions.

And it is further ordered that the said respondents do pay to the clerk of this court on the day of next the sum of £ to be by him paid to the said appellants or to Messrs. of their solicitor such sum of £ being in the opinion of this court the reasonable costs incurred by the said appellants in prosecuting the said appeal and of the said valuation. And it is also ordered that the sum of £50 paid into court by the said appellants in lieu of entering into recognizances be forthwith returned to the said appellants or to the said Messrs. their solicitors.

FORM No. 36.—*Order striking out entry and reducing totals.*

1881.—No. 60.

Take caption as in Form No. 29.

It appearing to this court that the overseers of Saint Botolph Without Bishopsgate objected before the assessment committee of the city of London union to the insertion in the valuation list made and signed for the said parish under and for the purposes of The Valuation (Metropolis) Act 1869 of certain hereditaments therein distinguished by the number 686 and described as tithe inserted in the list for the purpose only of computing the amount to the common fund for which purpose it is added at the annual rateable value of £2500 and being aggrieved by the decision of the said assessment committee duly gave the several notices required by the said Act to be given of their intention to appeal against the same to this court and did in such notices state the correction which they desired to have made in the said valuation list. And it appearing that the said assessment committee duly gave notice of their intention to appear as respondents on the hearing of this appeal as required by this court. Now upon hearing counsel for the said appellants and for the said respondents. It is ordered that the said valuation list of the said parish of Saint Botolph Without Bishopsgate be altered by striking out the said hereditaments from the said valuation list and by reducing the total rateable value of the said valuation list by the sum of £2500.

FORM No. 37.—*Order after order to enter.*

1881.—No. 152.

Take caption from Form No. 29.

In the matter of an appeal by the overseers of the liberty of Saffron Hill Hatton Garden and Ely Rents in respect of the

Precedents of Orders. valuation list made and signed for the parish of Saint Luke. Upon hearing counsel for the said appellants and for the said respondents And upon reading an order of this court made on the day of last It is ordered that the values of the following hereditaments be added to the said valuation list of the said parish of Saint Luke.

	Gross value.	Rateable value.
Post office City Road ...	£ ...	£ ...
Police court Worship Street ...	£ ...	£ ...
Militia barracks City Road ...	£ ...	£ ...
	£ ...	£ ...

Add order for costs to be paid by respondents.

FORM No. 38.—*Order upon appeal by ratepayer against assessment of another ratepayer.*

1881.—No. 37.

Take caption from Form No. 29.

It appearing to this court that the governor and company of the New River objected before the assessment committee of the Holborn Union to the valuation of certain hereditaments comprised in the valuation list made and signed for the united parishes of St. Andrew Holborn above Bars and St. George the Martyr under and for the purposes of The Valuation (Metropolis) Act 1869 and therein distinguished by the number and described as houses Nos. Holborn, occupied by and being aggrieved by the decision of the said assessment committee duly gave the several notices required by the said Act to be given of their intention to appeal against the same to this court and did in such notices state the corrections which they desired to have made in the said valuation list And it appearing that the appellants duly deposited the sum of fifty pounds in lieu of entering into recognizances required by the orders of this court for prosecuting the said appeal And it appearing that the said assessment committee duly gave notice of their intention to appear separately as respondents on the hearing of this appeal as required by this court Now upon hearing counsel for the said appellants and for the said respondents the said and the said assessment committee It is ordered that the said valuation list of the said united parishes of St. Andrew Holborn above Bars and St. George the Martyr remain unaltered as to the said hereditaments And it is further ordered that the said appellants do pay to the clerk of this court

on the day of next the sum of £ to be by Precedents
of Orders.
him paid to the said respondent the said such sum of
£ being in the opinion of this court the reasonable costs
incurred by the said respondent the said in defending the
said appeal. And it is further ordered that the said appellants do
pay to the clerk of this court on the said day of
next the sum of £ to be by him paid to the said respon-
dents the said assessment committee such sum of £ 'being
in the opinion of this court the reasonable costs incurred by the
said respondents the said assessment committee in defending the
said appeal. And it is ordered that upon payment of the said
several sums of £ and £ respectively the sum of
£50 so paid into court as aforesaid be returned to the said
appellants or to Messrs. their solicitors.

FORM No. 39.—*Order subject to a special case.*

1878.—No. 5.

Take caption from Form No. 29.

It appearing to this court that the Governor and Company of the New River objected before the assessment committee of the parish of Saint Mary Islington to the valuation of certain hereditaments comprised in the supplemental valuation list made and signed for the parish of Saint Mary Islington under and for the purposes of the Valuation (Metropolis) Act 1869 on the 31st day of May 1877 and therein distinguished by the number 1 and therein described as water-mains pipes and reservoirs situate all through the parish and being aggrieved by the decision of the said assessment committee duly gave the several notices required by the said Act to be given of their intention to appeal against the same to this court and did in such notices state the correction which they desired to have made in the said valuation list. And it appearing that the appellants duly deposited the sum of fifty pounds in lieu of entering into the recognizances required by the orders of this court for prosecuting the said appeal And it appearing that the said assessment committee duly gave notice of their intention to appear as respondents on the hearing of this appeal as required by this court Now upon hearing counsel for the said appellants and for the said respondents it is ordered that the said valuation list of the said parish of Saint Mary Islington be altered by confining the increased value to additional mains and pipes laid down since the 6th day of April 1876 and by reducing the gross value from £ to £ and the rateable value from £ to £ . And it is also ordered

Precedents of Orders. [*add orders for payment of costs to appellants and for return of deposit*]. And it is further ordered that a case be stated for the opinion of the High Court of Justice upon the question whether the respondents are entitled to value and insert in the supplemental valuation list the value of any land included in the quinquennial valuation list made in 1875 by reason of the main through such land having become more remunerative by being made to supply additional houses built during the year preceding the making of the said supplemental valuation list.

FORM No. 40.—*Order entering judgment in conformity with the decision of the High Court, sect. 40.*

1876.—No. 34.

Take caption from Form No. 29.

It appearing to this court that by a decision of the Queen's Bench Division of the High Court of Justice delivered on the day of 1877 in the matter of a special case stated under sect. 40 of the said Act upon an appeal by the company of proprietors of the Regent's Canal against the assessment committee of the parish of Saint Pancras it was by the said Queen's Bench Division considered and adjudged that the valuation of the property of the appellants be reduced to £ gross and £ rateable value. And it was thereupon ordered that judgment be entered accordingly. And it was further ordered that the respondents do pay to the appellants the sum of £ for their costs in their appeal. Now upon hearing counsel for the said appellants and for the said respondents this court doth order pursuant to the provisions of sect. 40 of the said Act that a judgment in conformity with such decision of the Queen's Bench Division of the High Court of Justice be entered this day being the meeting of the justices in assessment sessions next after such decision was given.

The assessment sessions have no power to give the costs of the motion to enter the judgment.

MISCELLANEOUS FORMS.

FORM No. 41.—*Order for production of documents, sect. 31.*

Take caption from Form No. 26.

In the matter of an appeal by in respect of certain hereditaments described in the valuation list for the parish of and therein distinguished by the number and

described as [here insert description as in valuation list] upon the application of the said appellant [or of the respondent] It is ordered that [here insert the name and official title of the officer upon whom the order is made] do after tender of a reasonable sum for his expenses produce in court at the hearing of the said appeal on the day of next or on such other day as the same may be heard [here specify the documents required] and all other documents in his possession or under his control necessary for determining the said appeal and not relating to profits of trade or of concerns in the nature of trade.

By the court,

Clerk to the court.

See sect. 31.—A copy of this order must be served, and a reasonable sum for expenses be tendered, before the order can be enforced. Non-compliance with the order may entail a penalty of £5.

If the documents are numerous they can be specified in a schedule.

FORM No. 42.—*Notice of having received notice of appeal to be served by clerk of assessment committee on clerk of assessment sessions.*

To clerk to the court of general assessment sessions under the Valuation (Metropolis) Act 1869.

I clerk to the assessment committee of the union of [or parish of] in the county of hereby give you notice that on the day of I received a notice of appeal to the court of general assessment sessions of which notice a copy is hereto annexed marked A.

Dated this day of 188 .

Clerk to the Assessment Committee above mentioned.

Annex A. Copy notice of appeal. See sect. 33.

FORM No. 43.—*Notice of intention to appear as respondents.*

To the clerk to the court of general assessment sessions and to the appellant in the appeal hereinafter mentioned.

In pursuance of the orders (No. 4) made by the court of general assessment sessions on the 23rd June 1870 and duly approved by one of Her Majesty's principal secretaries of state I hereby give you

Forms of Notices. notice that [*here insert name and description or official title of the person or body intending to appear*] being a person [*or persons*] entitled by virtue of the Valuation (Metropolis) Act 1869 to appear as respondent to the appeal hereinafter mentioned desires so to do and intends to appear [*separately or*] as [*joint*] respondent with [*here insert name and description or official title of the respondent who joins*] in an appeal by you the said [*here insert appellant's name as in heading*] in respect of certain hereditaments in the valuation list for the parish of _____ and therein distinguished by the number _____ and described as [*here insert description as in valuation list*].

Dated this _____ day of _____ 188 .

Solicitor for the said .

See Order 4 of 23rd June 1870, p. 69.

FORM No. 44.—*Recognizance.*

Form of recognizance. We of _____ and _____ of _____ and _____ of _____ severally acknowledge ourselves to owe to our Sovereign Lady the Queen the several sums following namely the said _____ as principal the sum of _____ and the said _____ and _____ as sureties the sum of _____ each to be levied on our several goods lands and tenements if the said _____ fails in the condition following namely _____ .

The condition of the above written recognizance is such that if the above bounden _____ shall duly prosecute an appeal to the court of general assessment sessions under the Valuation (Metropolis) Act 1869 in respect of certain hereditaments described in the valuation list for the parish of _____ in the county of [*here insert short description of the hereditaments the subject of the appeal*] and shall duly pay the costs which may be ordered by the said court to be paid by him then this recognizance shall be void but otherwise shall remain in full force.

Taken this _____ day of _____ 188 before us

Two of Her Majesty's justices of the peace acting in and for the division of _____ in the county of _____ being the division where the hereditaments the subject of the said appeal are situate.

Recognizances are not required from assessment committees, overseers or surveyors of taxes.

Forms of
precipe and
receipt.

Recognizances must be entered into within seven days after giving notice of appeal.

See Order 2 of 23rd June 1870, p. 69.

FORM No. 45.—*Precipe on paying money into the bank in lieu of recognizances, and bank receipt.*

188 .—No. .

COURT OF GENERAL ASSESSMENT SESSIONS.

_____ Appellant.

_____ Respondent.

To the London and Westminster Bank, Lothbury.

Please to credit the account of the Court of General Assessment Sessions with the sum of _____ paid in by me this day.

Name _____

Address _____

Received the sum of _____ for the account and on the date above mentioned.

£ _____

_____ Cashier.

See Order of 30th Oct. 1876, p. 76.

FORM No. 46.—*Receipt on taking out of Court money deposited in lieu of recognizances.*

188 .—No. .

COURT OF GENERAL ASSESSMENT SESSIONS.

_____ Appellant.

_____ Respondent.

Received this day from the Court the sum of _____ being the amount deposited by me as security for costs in the above appeal.

... Name _____

Address _____

£ _____

See p. 30.

Form of certificate. FORM No. 47.—*Certificate of non-payment of costs.*
In the Court of General Assessment Sessions.

Between—

1881.—No.

Appellants.

and

The Assessment Committee of the

Union - Respondents.

I hereby certify that at a court of general assessment sessions holden under the Valuation (Metropolis) Act 1869 on Friday the 18th day of February now last past It was ordered amongst other things that the said appellants or one of them should on or before the 10th day of May then next pay to the clerk of this court the sum of £ to be by him paid over to the said respondents or to Messrs. of their solicitors such sum being in the opinion of this court the reasonable costs incurred by the said respondents in defending the said appeal. And I further certify that the said sum of £ has not nor has any part thereof been paid to me pursuant to the said order.

Dated this

day of

1881.

Clerk to the Court.

See p. 42.

BILLS OF COSTS.

FORM No. 48.—*Appellants' costs.*

Precedents In the Court of General Assessment Sessions.
of appellants' costs. Between—

188.—No.

Appellant.

and

Respondent.

Costs of appellants to be taxed under Order of
188 .

	£	s.	d.
Instructions to appeal	0	13	4
		to	
	2	2	0
Attending inspecting valuation list and taking copy	0	13	4
		to	
	1	1	0

	£	s.	d.	Precedents of appel- lants' costs.
Drawing notice of appeal at per folio	0	1	0	
<i>[A fee to counsel to settle is allowed in special cases.]</i>				
Copy for service at per folio	0	0	4	
Service thereof each	0	2	6	
Drawing petition at per folio	0	1	0	
Engrossing at per folio	0	0	4	
Attending to enter	0	6	8	
Paid court fees				
Attending for order on petition	0	6	8	
Copy for service at per folio	0	0	4	
Service thereof each	0	2	6	
Drawing recognizances at per folio	0	1	0	
Engrossing at per folio	0	0	8	
Parchment	0	2	6	
Attending justices' clerk arranging to take recog- nizance	0	6	8	
Attending appellant and two sureties completing recognizance	1	1	0	
Paid justices' clerks fee				
Attending lodging recognizance	0	6	8	
<i>[If money is deposited in court in lieu of recognizances substitute for the above the following items.]</i>				
Attending obtaining precipe for paying money into court	0	6	8	
Attending at the bank making deposit and obtaining receipt	0	6	8	
Attending lodging receipt	0	6	8	
Perusing notice of intention to appear as respondent each	0	3	4	
Instructions for case	{	0	6	8
		to		
		1	1	0
Drawing same at per folio		0	1	0
Paid fee to counsel to settle and clerk				
Attending him		0	6	8
Copy case for printer at per folio		0	0	4
Examining and correcting proof at per folio		0	0	2
Paid printer's bill not exceeding per folio		0	1	0
Copy case to serve at per folio		0	0	2
Attending to deliver each party		0	6	8
Perusing respondents' case	{	0	6	8
		to		
		1	1	0

Precedents of appel- lants' costs.		£	s.	d.
Instructions to counsel to advise on evidence ...	{	0	6	8
		to		
		1	1	0
Paid fee to counsel and clerk				
Attending him		0	6	8
Notice to produce and one copy		0	5	0
Or per folio		0	1	0
Any other copy for service at per folio		0	0	4
Service thereof each		0	2	6
Notice to inspect and admit and one copy		0	5	0
Or per folio		0	1	0
Any other copy for service at per folio		0	0	4
Service thereof each		0	2	6
Attending giving inspection of documents proposed to be admitted and entering into admissions		0	13	4
Or according to circumstances				
Perusing respondents' notice to produce		0	6	8
The like notice to admit		0	6	8
Attending at respondents' solicitors inspecting docu- ments proposed to be admitted and entering into admissions		0	13	4
Or according to circumstances				
Subpœna <i>duces tecum</i>		0	6	8
Paid				
If more than four folios for each folio beyond four		0	1	4
Subpœna <i>ad test</i>		0	6	8
Paid				
Service each witness		0	5	0
Mileage beyond two miles at per mile		0	1	0
Instructions for brief according to circumstances				
Drawing same at per folio		0	1	0
Two copies for counsel at per folio		0	0	4
[Two counsel are not allowed as of right.]				
Two copies appellants' case at per folio		0	0	2
[A copy of the notice of appeal should be annexed to and form part of the case.]				
The like respondents' case at per folio		0	0	2
The like appellants' notice to produce at per folio		0	0	4
The like notice to admit at per folio		0	0	4
The like admissions at per folio		0	0	4
The like respondents' notice to produce at per folio		0	0	4
The like notice to admit at per folio		0	0	4

	£	s.	d.	Precedents of appel- lants' costs.
The like admissions at per folio	0	0	4	
The like surveyors' reports at per folio	0	0	4	
If printed, at per folio	0	0	2	
Copies of any other necessary documents at per folio ...	0	0	4	
If printed, at per folio	0	0	2	
Paid fee to Mr. with brief and clerk ...				
Attending him				
Paid fee to Mr. with brief and clerk ...				
Attending him				
Paid consultation fee to Mr. and clerk ...	2	9	6	
Attending him	0	6	8	
Paid consultation fee to Mr. and clerk ...	1	3	6	
Attending him	0	6	8	
Attending consultation	0	13	4	
Instructions to counsel to view premises	0	10	0	
Paid fee to Mr. and clerk				
Attending him				
Paid fee to Mr. and clerk				
Attending him				
Attending on view by counsel				
[A view is only allowed in very exceptional cases.]				
Attending court first day of the sittings	1	1	0	
Attending from time to time searching cause list ...	0	13	4	
Letter to appellant requiring or postponing his attend- ance	0	3	6	
Circular to the other witnesses, each	0	1	6	
Attending court cause in list but not reached ...	0	10	0	
Attending court appeal called on and part heard	{	0	13	4
		to		
		2	2	0
Clerk's attendance to look after the witnesses if nume- rous at per day		0	10	0
Attending court—hearing resumed second day	{	0	13	4
		to		
		2	2	0
Paid refresher to Mr. and clerk				
Attending him				
Paid refresher to Mr. and clerk				
Attending him				
Drawing further observations at per folio	0	1	0	
[These are only allowed when they arise out of the respondents' evidence or some new matter appearing during the trial.]				

Precedents of appel- lants' costs.		£	s.	d.
Two copies for counsel at per folio ... ..	...	0	0	4
Paid fee to Mr. ... and clerk ... ..	...		
Attending him ... ..	...		
Paid fee to Mr. ... and clerk ... ..	...		
Attending him ... ..	...		
[Refreshers allowed after the second day's hearing—Second consul- tation allowed in special cases.]				
Attending court—hearing resumed and finished— appeal allowed with costs	{	0	13	4 to 2 2 0
Paid swearing witnesses ... ..	...		
Attending clerk to the court with brief and papers to bespeak minutes ... ..	...	0	6	8
Paid for minutes ... ..	...		
Close copy minutes at per folio ... ..	...	0	0	4
Notice of settling copy and service ... ..	...	0	4	0
After the first notice each ... ..	...	0	2	6
Attending settling	{	0	6	8 to 1 1 0
Drawing bill of costs and copy at per folio ... ..	...	0	0	8
Copy for respondents at per folio ... ..	...	0	0	4
Appointment to tax ... ..	...	0	6	8
Notice copy and service ... ..	...	0	4	0
After the first notice each ... ..	...	0	2	6
Attending taxing ... ..	...		
Paid ... ..	...		
Paid for order ... ..	...		
Copy order for service at per folio ... ..	...	0	0	4
Service thereof each ... ..	...	0	5	0
Mileage [see ante, p. 130] ... ..	...		
Attending for form of receipt on taking deposit out of court ... ..	...	0	6	8
Attending lodging receipt duly signed and bespeaking cheque ... ..	...	0	6	8
Attending for cheque ... ..	...	0	6	8
Sessions fee ... ..	...	0	15	0
Postages, &c. ... ..	...	0	10	0
Or according to circumstances ... ..	...		
Paid witnesses ... ..	...		
[According to scale allowed in the High Court.]				

FORM No. 49.—*Respondents' costs.*

[Take heading from Form No. 48.]

Costs of respondents to be taxed under Order of
188 .

	£	s.	d.
Instructions to defend appeal	0	13	4
		to	
	2	2	0
Perusing notice of appeal	0	6	8
		to	
	1	1	0
Attending to search if appeal entered	0	6	8
Notice of intention to appear as respondents	0	5	0
Copy for service at per folio	0	0	4
Service thereof each	0	2	6
Attending to search if recognizances entered into or deposit paid into court	0	6	8
	0	6	8
Instructions for case		to	
	1	1	0

[The rest of this bill will be the same mutatis mutandis as Form
No. 48.]

FORM No. 50.—*Respondents' costs upon motion to enter an appeal
after the 14th January.*

[Take heading from No. 49.]

	£	s.	d.
Perusing notice of motion	0	5	0
Brief to counsel to consent	0	10	0
Copy notice of motion for counsel at per folio	0	0	4
Paid his fee and clerk	1	3	6
Attending him	0	6	8
Attending court motion made and granted	0	13	4
Perusing minutes	0	5	0
Attending settling	0	6	8
Drawing costs and copy at per folio	0	0	8
Copy for respondents at per folio	0	0	4
Appointment to tax	0	6	8

							£	s.	d.
Precedents of costs be- fore Valuer	Notice copy and service ... ..	...	...	...	...	...	0	4	0
	Attending taxing ... ..	...	...	...	...	...	0	6	8
	Paid ... ..	...	...	...	...	...
	Letters, &c.... ..	...	...	...	...	...	0	5	0

[Proceed as in Form No. 48 as far as the item Perusing respondents' case then continue.] . . .

	£	s.	d.
Attending respondents' solicitor—arranging for him to consent to a motion to appoint a valuer	0	6	8
Drawing and two copies—terms as to costs of proceedings before valuer	0	5	0
Attending signing and exchanging	0	6	8
Brief to counsel to move for appointment of valuer ...	0	10	0
Copy appellants' case at per folio	0	0	2
The like respondents' case at per folio	0	0	2
Paid fee to counsel and clerk	1	3	6
Attending him	0	6	8
Attending court—motion granted	0	13	4
Attending clerk to the court with brief and papers to bespeak minutes	0	6	8
Paid for minutes	0	0	4
Close copy minutes at per folio	0	4	0
Notice of settling copy and service	0	2	6
After the first notice each	0	6	8
Attending settling	0	0	4
Copy order for valuer at per folio	0	6	8
Attending him therewith and for appointment to proceed	0	4	0
Copy and service of appointment			

[Continue as in Form No. 48 beginning Instructions to counsel to advise on evidence down to Attending on view by counsel.]

Copy appellants' case for valuer at per folio	...	...	0	0	2
The like respondents' case at per folio	...	...	0	0	2
The like of any other documents required by valuer if printed at per folio	...	...	0	0	2
If not printed at per folio	...	...	0	0	4

	£	s.	d.	Precedents of costs be- fore Valuer
Attending valuer therewith	0	6	8	
Attending bespeaking room	0	6	8	
Paid for room				
Attending bespeaking attendance of shorthand writer...	0	6	8	
Attending proceedings before valuer	1	1	0	
	2	2	0	
Clerk's attendance to look after witnesses if numerous at per day	0	10	0	
Paid for shorthand notes of the evidence				
Copy for valuer at per folio	0	0	4	
Two copies for counsel at per folio	0	0	4	
Attending valuer therewith	0	6	8	
Attending counsel therewith	0	6	8	

[*Shorthand notes are not allowed without a special direction from the court.*]

Letter to appellant requiring or postponing his attend- ance	0	3	6
Circular to the other witnesses each	0	1	6
Paid refresher &c. (<i>see p. 131</i>)			

[*The fee with brief covers two days' proceedings.*]

Drawing further observations (<i>see p. 131</i>)			
Attending proceedings before valuer when he inti- mated that his valuation could not be ready at the time fixed by the court	1	1	0
Brief to counsel to move for enlargement of time for receiving valuation	2	2	0
	0	10	0

[*See items on p. 134 upon appointment of valuer.*]

Having received notice that valuation ready attend- ing bespeaking and afterwards for copy	0	6	8
Paid valuer's fees			
Perusing valuation	0	6	8
Drawing notice of motion	0	5	0
Or at per folio	0	1	0
Copy for service at per folio	0	0	4

Precedents of costs be- fore Valuer		£	s.	d.
Service thereof	... ..	0	2	6
Letter to valuer to attend court	... ..	0	3	6
Brief to counsel to move for final order in accordance	{	0	10	0
with valuation and for costs...		1	1	0
Copy notice of motion for him at per folio	... ..	0	0	4
The like of valuation at per folio	... ..	0	0	4
Paid fee to counsel and clerk	... ..		
Attending him	... ..		
Attending court—motion made and order granted	{	0	13	4
		2	2	0
Attending clerk to the court with brief and papers to bespeak minutes	... ..	0	6	8

[End as in Form No. 48 p. 132.]

APPENDIX.

THE VALUATION OF PROPERTY (METROPOLIS) ACT, 1869.

32 & 33 VICT. CAP. 67.

AN ACT to provide for Uniformity in the Assessment of Rateable Property in the Metropolis.

[9th August, 1869.]

WHEREAS it is expedient to provide for a common basis of value for the purposes of government and local taxation, and to promote uniformity in the assessment of rateable property in the metropolis :

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present parliament assembled, and by the authority of the same, as follows :

Preliminary.

1. The Union Assessment Committee Act, 1862, is in this Act referred to as "the principal Act;" and the principal Act, and the Union Assessment Committee Act, 1864 (amending the same), shall for the purposes of this Act, and so far as is consistent with the tenor thereof, be incorporated with this Act; and the expression "this Act" in the principal Act, and any

Act to be construed as one with 25 & 26 Vict. c. 103, and 27 & 28 Vict. c. 39.

Sect. 1. expression referring to the principal Act which occurs in the said Act amending the same, or in any other Act or document, shall, as regards places to which this Act extends, be construed to mean the principal Act as incorporated with this Act.

Short title.

2. This Act (including the Acts incorporated herewith) may be cited as the Valuation (Metropolis) Act, 1869.

Extent of Act.

18 & 19
Vict. c.
120.

3. This Act shall extend only to unions and parishes not in union, which are for the time being either wholly or for the greater part in value thereof respectively situate within the jurisdiction of the Metropolitan Board of Works appointed under the Metropolis Management Act, 1855.

Definitions.

4. In this Act, unless the context otherwise requires,—

“Metropolis :”

The term “metropolis” means the unions and parishes to which this Act extends :

“Parish :”

The term “parish” means any place for which a separate poor rate is or can be made, or for which a separate overseer is or can be appointed :

“Union :”

The term “union” means any union of parishes, and any parish for which there is a separate assessment committee under this Act and the Acts incorporated herewith :

“Ratepayer :”

The term “ratepayer” means every person who is liable to any rate or tax in respect of property entered in any valuation list :

“Year :”

The term “year” means the twelve months com-

mening with the sixth of April and ending with the succeeding fifth of April; and words referring to a year refer to the same period: Sect. 4.
Act of 1869

The term "surveyor of taxes" means any surveyor of taxes, inspector of taxes, or other officer appointed or to be appointed by the Commissioners either of Inland Revenue or of Her Majesty's Treasury for the purposes of any tax in respect of which a valuation list is by this Act made conclusive: "Surveyor
of taxes:"

The term "overseers" includes any person or body of persons performing the duties of overseers so far as regards the assessment, making, and collection of rates for the relief of the poor: "Over-
seers:"

The term "vestry clerk" means the vestry clerk, if any, elected under the Act of the session of the thirteenth and fourteenth years of the reign of Her present Majesty, chapter fifty-seven, or under a local Act, or, if there is no such clerk, the vestry clerk appointed under the Metropolis Management Act, 1855: "Vestry
clerk:"

The term "hereditament" means any lands, tenements, hereditaments, and property which are liable to any rate or tax in respect of which the valuation list is by this Act made conclusive: "Heredita-
ment:"

The term "gross value" means the annual rent which a tenant might reasonably be expected, taking one year with another, to pay for an hereditament, if the tenant undertook to pay all usual tenant's rates and taxes, and tithe commutation rentcharge, if any, and if the landlord undertook to bear the cost of the repairs and insurance, "Gross
value:"

Sect. 4.
Act of 1869

and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent :

“Rateable
value :”

The term “rateable value” means the gross value after deducting therefrom the probable annual average cost of the repairs, insurance, and other expenses as aforesaid :

The Acts specified in the first schedule to this Act are in this Act referred to by the short title placed opposite to them in that schedule.

Assessment Committee.

Election of
assessment
committee
in single
parish
where
there is a
vestry.

5. Where, in any parish which is not included in any union formed under the Poor Law Amendment Act, 1834, and the Acts amending the same, there is for the time being a vestry elected according to the provisions of the Metropolis Management Act, 1855, but no assessment committee under the principal Act, the following provisions shall have effect :

(1.) Where in any such parish there is a board of guardians having power under any local Act to assess or make the rates for the relief of the poor, that board of guardians shall appoint an assessment committee :

(2.) Where any two of such parishes are united under a local Act for the purpose of assessing or making the rates for the relief of the poor, the guardians for such united parishes elected in pursuance of the Poor Law Amendment Act, 1834, and the Acts amending the same, shall appoint an assessment committee :

- (3.) In cases other than those before mentioned the vestry of such parish shall appoint an assessment committee : Sect. 5.
Act of 1869
—
- (4.) In the first year after the passing of this Act and every subsequent year, the body who appoint an assessment committee under this section shall on a day fixed by such body between the fifteenth and twenty-ninth of April in that year, or some other day fixed by the Poor Law Board, hold a meeting, and appoint from among themselves an assessment committee (consisting of not less than six nor more than twelve in number) in the same manner, as near as may be, as if the parish or united parishes were an union and the appointing body a board of guardians within the meaning of the principal Act.

All the provisions of this Act and the Acts incorporated herewith shall—

- (a.) In cases where the assessment committee is appointed by guardians under this section be construed as if such guardians, and the moneys applicable by such guardians for the relief of the poor were the guardians mentioned in the principal Act and the common fund; and—
- (b.) In cases where the assessment committee is appointed by the vestry be construed, so far as is consistent with the tenor thereof, as if the terms vestry, members of the vestry, vestry clerk, assistant vestry clerk, and moneys applicable to the payment of the

Sect. 5.
Act of 1869

expenses of a vestry under the Metropolis Management Act, 1855, were respectively substituted for the terms board of guardians, guardians, clerk of the board of guardians, assistant clerk of the board of guardians, and common fund, but nothing in such Acts relating to *ex officio* guardians shall have any application in the case of a vestry.

Making of Valuation Lists.

**Making of
valuation
lists.**

6. The overseers of every parish to which this Act extends, within the time in this Act mentioned, shall make and sign a valuation list of their parish in duplicate, in accordance with this Act.

**Valuation
lists to be
dealt with
under
25 & 26
Vict.
c. 103,
ss. 17 to
21.**

7. After the valuation list is signed by the overseers the same proceedings shall be had as are directed by the seventeenth, eighteenth, nineteenth, twentieth, and twenty-first sections of the principal Act, subject to the alterations made by this Act.

**Duplicate
sent to
surveyor
of taxes.**

8. The overseers shall send one duplicate of the valuation list to the surveyor of taxes of the district at the same time that the other duplicate is deposited by them. The surveyor of taxes shall insert in the duplicate so sent to him the amount in his opinion of the gross value of the hereditaments comprised in such list where such amount differs from the amount inserted by the overseers, and shall transmit the duplicate to the assessment committee within twenty-eight days after he has received the same.

- 9.** In each of the following cases; namely,
- (1.) Where the overseers of the parish insert in the valuation list some hereditament not previously assessed, or raise the gross or rateable value of some hereditament above the value stated in the valuation list for the time being in force or (where there is no valuation list) in the then last assessment to the poor rate, or
- (2.) Where the assessment committee (otherwise than in determining an objection) alter a valuation list by inserting therein some hereditament, or by raising the gross or rateable value of some hereditament comprised therein,

Sect. 9.
Act of 1869
Notice to occupier of alteration of value, &c.

the overseers shall immediately after the deposit or re-deposit of the list (as the case may be) serve on the occupier of such hereditament, a notice of the gross and rateable value thereof inserted in the valuation list.

10. The notice of the deposit and re-deposit of the valuation list published by the overseers shall state the times at which and the mode in which objections are to be made.

Notice to state time and mode of objection.

11. Objections may be made before the assessment committee by any person authorized by this Act and the Acts incorporated herewith to object who feels himself aggrieved by reason of the unfairness or incorrectness of the valuation of any hereditament, or by reason of the insertion or incorrectness of any

Grounds on which persons may object before assessment committee.

Sect. 11. matter in the valuation list, or by reason of the Act of 1869
 — omission of any matter therefrom, or by reason of such a valuation list as is required by this Act not having been transmitted by the overseers to the assessment committee. The notice of objection shall specify the correction which the objector desires to be made.

Surveyor of taxes, &c. may inspect copy, and object to valuation list.

12. A surveyor of taxes, and any ratepayer in the parish, shall have the same right of inspecting, copying, taking extracts from, and objecting to any valuation list which relates to his district or parish as is given to any person by this Act and the Acts incorporated herewith.

If overseers do not transmit list, committee to appoint a person to do so.

13. If the overseer of any parish fail to transmit such a valuation list as is required by this Act, the assessment committee shall appoint some person to make a valuation list, and may allow such person such remuneration in addition to his expenses as they think fit; and all expenses incurred by the assessment committee in pursuance of this section shall be paid by the guardians, and charged by them to such parish.

The person so appointed shall have for the purposes of this section the same powers and duties as overseers and the valuation list so made shall be dealt with in the like manner as if it had been duly made and transmitted by the overseers.

Valuation list to be revised, certified, and sent to overseers, &c.

14. The assessment committee, within the time in this Act mentioned, shall revise the valuation list in accordance with this Act and the Acts incorporated herewith. When they have finally approved such valua-

tion list, they shall cause the totals of the gross and rateable value in such list to be ascertained and inserted in the list, and three members of the committee present at the meeting at which the list is finally approved shall sign at the foot thereof such declaration of approval and certificate of compliance with this Act as is contained in Part One of the second schedule to this Act. One duplicate, so certified, shall be sent to the clerk of the managers of the metropolitan asylum district, and the other duplicate to the overseers of the parish to which it relates.

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Act of 1869

15. The overseers of the parish, on receiving the duplicate of the valuation list so sent to them by the assessment committee, shall immediately deposit it in the place in which the rate books of the parish are kept, and shall publish notice of such deposit, and of the time and mode of making appeals, and of the grounds on which an appeal is allowed by this Act to be made.

Deposit of
duplicate
of list in
each
parish.

16. The certified valuation list so sent to the clerk of the managers of the metropolitan asylum district by the assessment committee shall be deposited at the office of such managers, and within the time in this Act mentioned shall be returned by such clerk to the same assessment committee.

Deposit of
list at
office of
the mana-
gers of
metropoli-
tan asylum
district.

17. The clerk of the managers of the metropolitan asylum district shall, within the time in this Act mentioned, cause the totals of the gross and rateable values of all the valuation lists to be printed, and a printed copy of all such totals to be sent to every assessment committee, and the overseers of every parish in the

Printing
and distri-
bution of
totals of
gross and
rateable
value in
valuation
list.

Sect. 17. metropolis and in every county in which any parish to which any of such totals relate is situate, to the clerks of the peace for every such county, to the Commissioners of the Metropolitan Police, the Corporation of the City of London, the Metropolitan Board of Works, every district board in the metropolis, and the Poor Law Board. Every assessment committee, overseer, and ratepayer within the metropolis and every such county shall respectively be entitled to have printed copies of such totals on payment of one penny for each copy of all the said totals.

Appeals.—Special Sessions.

Holding
of special
session
to hear
appeals.

18. In every petty sessional division in the metropolis the justices of the peace acting in and for such division shall in every year at the time mentioned in this Act, hold a special sessions for hearing appeals under this Act against the valuation lists of the several parishes within such division.

Persons
entitled to
appeal to
special
sessions.

19. Any ratepayer and any overseers of a parish so far as respects the valuation list of such parish, and any surveyor of taxes, so far as respects the valuation list of any parish in the petty sessional division, may, if he or they feel aggrieved by any decision of the assessment committee on an objection made with respect to the unfairness or incorrectness of the valuation of any hereditament included in such list, but not otherwise, appeal against such decision to the special sessions. The right to appeal to special sessions shall not deprive a person of any other right of appeal conferred on him by this Act.

20. The justices in special sessions under this Act shall not hear any appeal touching any matter with respect to which notice of appeal to the general assessment sessions has been served in manner prescribed by this Act, and shall not hear any appeal touching any part or alter any part of the valuation list except the part relating to the value of an hereditament; and a decision of such justices and an alteration by them of the value of an hereditament in the valuation list of any parish shall affect only the rights of the ratepayers of such parish among themselves, and shall not of itself in any way alter the totals of the gross or rateable value of such list as settled by the assessment committee, but may form a reason for an appeal against such totals to the assessment sessions and superior court as hereinafter mentioned.

Sect. 20.
Act of 1869
Extent of jurisdiction of special sessions.

21. The justices in special sessions under this Act may adjourn their court from time to time, as may be necessary for the performance of their duties under this Act. They shall have with respect to the attendance and examination of witnesses, the taking of evidence, the keeping order in court, the enforcing their orders, and all matters necessary for the execution of their duties under this Act, the same powers and jurisdiction as if they were assembled in petty sessions.

Powers of special sessions.

22. The justices in special sessions shall send a written notice of the time and place at which they will hold a special sessions for the purpose of hearing appeals with respect to any parish to the overseers of such parish, who shall publish it as soon as it is received by them.

Notice by special sessions of time of sitting.

Appeals.—Assessment Sessions.

Sect. 23.
Act of 1869
—
Court of
general
assessment
sessions.

23. For the purpose of hearing appeals under this Act against any valuation list in the metropolis, the justices of the peace appointed as hereinafter mentioned shall at the time mentioned in this Act assemble and hold a court of general assessment sessions (in this Act referred to as the assessment sessions).

Appoint-
ment of
members
of general
assessment
sessions.

24. The justices who are to form the court of general assessment sessions shall be appointed annually as follows :

1. Three justices of the peace of the county of Middlesex (of whom the assistant judge of the court of the sessions of the peace of the said county shall be one) shall be appointed by the court of general quarter sessions or general sessions of the peace for the county of Middlesex :
2. Two justices of the peace of the county of Surrey shall be appointed by the court of general or quarter sessions of the peace for the county of Surrey :
3. Two justices of the peace of the county of Kent shall be appointed by the court of general sessions for the county of Kent :
4. Two justices of the peace of the city of London shall be appointed by the court of the mayor and aldermen of the city of London in the inner chamber.

The said justices shall be appointed in the month of October in every year, or at such other time as may be

from time to time fixed by the appointing body. They shall hold office for twelve months beginning on the first of November, and any casual vacancy may be filled up by the appointing body. Sect. 24.
Act of 1869

25. The justices in assessment sessions may from time to time appoint, with the consent of the Poor Law Board, a clerk, and other persons to assist them in the performance of their duties under this Act, and may assign him or them such remuneration and such duties as the Poor Law Board may approve. Officers of
general
assessment
sessions.

26. The justices in assessment sessions may from time to time appoint one of their own number to act as their chairman, who shall have a second or casting vote, and they may from time to time determine on their quorum so that it be not less than three. Chairman,
quorum,
and powers
of general
assessment
sessions.

The court of general assessment sessions may adjourn from time to time, as may be necessary for the performance of their duties under this Act, and (for the purpose of giving judgment only) from place to place in the metropolis. They shall, with respect to the attendance and examination of witnesses, to the taking of evidence, to the keeping of order in court, to contempt of court, to the enforcement of their orders, and to all matters necessary for the execution of their duties under this Act, have the same jurisdiction and powers and be in the same position as a court of quarter sessions; and, subject to the express provisions of this Act, shall conduct their proceedings, be convened, and be in the same position, as near as may be, as if they were a court of quarter sessions.

Sect. 27.
Act of 1869

Orders as
 to proceed-
 ings and
 recogniz-
 ances on
 appeals.

27. The justices in assessment sessions may, with the approval of one of Her Majesty's principal secretaries of state, make orders from time to time for the purpose of regulating the proceedings on appeals to them under this Act, and for determining the recognizances (if any) to be entered into by appellants in the case of appeals either to special sessions or to the assessment sessions.

Fees on
 appeals
 under Act.

28. The justices in assessment sessions may make a table of the fees which in their opinion should be paid to the clerks of special sessions and to the clerk of assessment sessions in the case of appeals under this Act, and shall lay such table before one of Her Majesty's principal secretaries of state in the same manner as the justices at quarter sessions may make and lay before such secretary of state a table of fees, and all the provisions of section thirty of the Act of the session of the eleventh and twelfth years of Her Majesty's reign, chapter forty-three, (which section relates to a table of fees and to the prohibition of clerks taking other fees,) shall apply in the case of a table of fees made, and the business done by the said clerks under this Act.

All fees paid in the case of appeals to the assessment sessions shall be paid to the account of the receiver of the Metropolitan Common Poor Fund, and shall be so paid and taken and accounted for in such manner as the Poor Law Board may from time to time by order prescribe.

Places for
 hearing
 appeals.

29. The justices in assessment sessions shall from time to time appoint the place in the metropolis where

the appeals relating to each parish in the metropolis are to be heard, and may, if they think fit, divide the metropolis into districts for the purpose of appeals, and appoint one or more places for every such district.

Sect. 29.
Act of 1869

30. The justices in assessment sessions shall cause public notice to be given of the several times at which they will sit at the several places appointed for the hearing of appeals; such notice may be given under the hand of their clerk, and shall be given by advertisement in some newspaper circulating generally in the metropolis, and by sending a copy of such notice to every surveyor of taxes in the metropolis, to every assessment committee which would have a right to appeal at such court, and to the overseers of every parish to which any appeal relates, and to all parties to the appeal.

Public
notice of
times of
holding
courts to
be given.

The overseers shall publish the notice as soon as it is received by them.

31. The justices in assessment sessions may order any clerk to the Commissioners of Taxes, any surveyor of taxes, clerk of assessment committee, overseer, assistant overseer, or like officer in the metropolis to produce any documents relating to rates or taxes which such justices may consider necessary for determining an appeal, and do not relate to profits of trade or of concerns in the nature of trade.

Summons
of certain
officers as
witnesses.

Any person who refuses, after tender of a reasonable sum for his expenses, to obey any order under this section shall be liable (on summary conviction before the justices in assessment sessions or any other two justices) to a penalty not exceeding five pounds.

Sect. 32.
Act of 1869

Persons
 entitled to
 appeal to
 assessment
 sessions.

32. Any ratepayer and any surveyor of taxes, and any overseer, with the consent of the vestry of his parish, who may feel aggrieved by any decision of the assessment committee, on an objection made before them to which he was a party, or by any decision of special sessions, whether he was a party or not, may appeal against such decision to the assessment sessions.

Any assessment committee in the metropolis, or in the county in which the parish to which the appeal relates is situate, any overseers in the metropolis or such county, with the consent of the vestry of their parish, any ratepayer in the metropolis or such county, and any body of persons authorised by law to levy rates or require contributions payable out of rates in the metropolis or such county may appeal to the assessment sessions, if they or he feel aggrieved by reason—

- (1.) of the total of the gross value of any parish being too high or too low ;
- (2.) of the total of the rateable value of any parish being too high or too low ; or
- (3.) of there being no approved valuation list for some parish.

Proceedings on Appeals.

Notice of
 appeal to
 special or
 assessment
 sessions.

33. Notice in writing of every appeal, whether to special sessions or the assessment sessions, specifying the correction which the appellant desires to have made in the valuation list, must be served, within the time in this Act mentioned, on the following persons ; namely,

In all cases on the surveyor of taxes of the district to which the appeal relates, and on the clerk of

the assessment committee which approved the list wholly or partly questioned by the appeal : Sect. 33.
Act of 1869

When the appeal relates to the unfairness or incorrectness of the valuation of, or to the omission of an hereditament occupied by any person other than the appellant, or to the incorrectness of any matter stated in the list with respect to any such hereditament, then on such person :

If an assessment committee or a surveyor of taxes is the appellant, then also on the overseers of the parish to which the appeal relates :

Provided that it shall not be necessary to serve any notice of appeal on the surveyor of taxes in any case in which the appeal relates only to the rateable value of any hereditament.

The clerk of the assessment committee, on receiving notice of an appeal, shall forthwith serve notice thereof on the clerk of the special sessions or of the assessment sessions, as the case may require.

34. The justices in special sessions and in assessment sessions respectively shall, in open court, hear and determine all appeals brought before them in such order as they may respectively from time to time appoint. They may adjourn the hearing from time to time, and to any day not later than the day before which all appeals to them are required by this Act to be heard ; and in the case of assessment sessions for the purpose of obtaining the decision of any superior court to any day necessary for that purpose ; and if from accident or mistake due notice of appeal has not been given, or if an additional notice of appeal appears to be required,

Sessions to hear and determine appeals, and alter list accordingly.

Sect. 34. they may, if they think it just, order notice of appeal to be given. They may confirm or alter the valuation list, so far as it is questioned by the appeal, in such manner as they think just, but shall not make any alteration in contravention of this Act. The clerk of the assessment committee, or some deputy allowed by the assessment committee, shall attend the court with the valuation list to which the appeal relates, and any alteration shall be made by the justice acting as chairman of the sessions in that list, and the said justice shall place his initials against such alteration.

Making of valuation list where none approved.

35. If it appears to the justices in assessment sessions on any appeal that there is no approved valuation list for some parish, they may appoint some proper person (with such remuneration as they may appoint) to make a valuation list. Such person shall have for that purpose the same powers and duties as overseers.

The valuation list so made shall be deposited and otherwise made known to the persons interested in such manner as the court may direct, but in manner as near as may be as is provided in this Act with respect to the list originally made.

The costs of making such valuation list shall be paid by the assessment committee who failed to approve the list, and shall be deemed part of their expenses under the principal Act.

Assessment sessions may, on applica-

36. If any of the parties to the appeal apply to the justices in assessment sessions to direct a valuation of any hereditament with respect to which any appeal

may be made, and if such applicant or applicants give such security as the court think proper to pay the costs of the valuation, the court may, in their discretion, appoint some proper person to make such valuation.

Sect. 36.
Act of 1869
tion of
party to
appeal,
order
valuation.

37. Where the court appoint a person to make a valuation list or a valuation, they may fix some subsequent day, either before or after the day before which all appeals are required by this Act to be heard, for receiving such valuation list or valuation, and may adjourn the hearing to that day.

Adjourn-
ment to
receive
valuation
list or
valuation.

38. The person so appointed to make a valuation shall make his valuation in writing signed by him, showing the particulars of the hereditaments comprised therein, and the amounts at which he has valued the same respectively.

Valuation
to be in
writing,
person
making it
to have
power to
enter.

Such person may at all reasonable times, with or without assistants, enter upon any of the hereditaments directed to be valued, and may do thereon all acts necessary for completing the valuation.

39. The costs of any appeal, including the costs of any such valuation as aforesaid, shall be in the discretion of the justices in special or assessment sessions (as the case may be), and shall be awarded by them to be paid by such parties to the appeal, and in such proportions, as they think just.

Costs of
appeal.

Costs (including the costs of making a valuation) so ordered to be paid may be recovered as if they had been awarded by a court of quarter sessions, and when

Sect. 39. ordered to be paid by parties other than a ratepayer
Act of 1869 shall be paid as in this Act mentioned.

Appeal
from deci-
sion of
assessment
sessions on
points of
law.

40. The same proceedings may be had by special case and *certiorari* or otherwise, for questioning any decision of the justices in assessment sessions, as may be had for questioning any decision of the justices in general or quarter sessions, provided that every such *certiorari* shall be sued out within three months after the decision is given.

At any time after notice given of appeal under this Act to the assessment sessions, it shall be lawful for the parties, by consent and by order of any judge of one of the superior courts of common law at Westminster, to state the facts of the case in the form of a special case for the opinion of any of those courts, and to agree that a judgment in conformity with the decision of that court, and for such costs as that court may adjudge, may be entered on the application of either party at the meeting of the justices in assessment sessions next or next but one after such decision has been given, and such judgment may be entered accordingly, and shall be of the same effect in all respects as if the same had been given by the assessment sessions upon an appeal duly brought before them and adjourned; and the justices shall, if necessary, hold a sessions or an adjourned sessions for this purpose.

Notice in writing of the decision of any superior court in pursuance of this section shall be served by the clerk of the assessment sessions on the assessment committee which approved the list questioned on the appeal to such court.

41. Notice of every alteration in the valuation list, which alteration is made in consequence of any decision on any appeal to the special sessions, assessment sessions, or a superior court, shall, as soon as possible, be sent in writing by the clerk of the assessment committee to the overseers and surveyor of taxes of the parish and district respectively to which the list which is so altered relates, and such alteration shall be entered by the clerk of the assessment committee and by the overseers on the duplicates respectively deposited with them.

Sect. 41.
Act of 1869
Notice of alteration of list to be sent to overseers.

Notice of every alteration in the total of the gross and rateable value of any valuation list, which alteration is made in consequence of any decision on any appeal to the assessment sessions or a superior court, shall as soon as possible be sent in writing by the clerk of the assessment committee to the clerk of the managers of the Metropolitan Asylum District, and the clerk of such managers shall send in writing such altered total to every person and body of persons who has power to levy or make any rate or assessment or require any contribution based on such total.

Times for Proceedings.

42. With respect to the times within which proceedings under this Act and the Acts incorporated herewith are to be done, the following provisions shall have effect; that is to say,

Times within which proceedings in making valuation list are to be done.

- (1.) The overseers shall make and deposit the valuation list before the first of June in the first year after the passing of this Act :

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Act of 1869

- (2.) The overseers shall transmit the valuation list to the assessment committee not sooner than fourteen and not later than seventeen days after notice is given of the deposit of such list :
- (3.) Notice of any objection by any person other than the surveyor of taxes and the overseers shall be given before the expiration of twenty-five days after the list is deposited :
- (4.) The assessment committee shall revise the valuation list before the first of October in the same year, and before the same day, but not less than sixteen days after the transmission of the list to them by the overseers, shall hold a meeting for hearing objections to such list :
- (5.) The assessment committee shall give notice of a meeting for hearing objections to a list not less than sixteen days before such meeting :
- (6.) Notice of objection with respect to any list by the surveyor of taxes and by the overseers shall be given not less than seven days before the meeting at which objections to such list will be heard by the assessment committee :
- (7.) The assessment committee shall send the valuation list to be re-deposited within three days after it is approved by them, and shall appoint a day not less than fourteen nor more than twenty-eight days after such re-deposit for hearing objections to the alterations, of which objections seven days notice shall be given by the objector :

- (8.) The assessment committee shall finally approve and send the valuation list to the overseers, and the clerk of the managers of the metropolitan asylum district, before the first of November in the same year : Sect. 42.
Act of 1869
- (9.) Notices of appeal to special sessions shall be given on or before the twenty-first of November in the same year :
- (10.) The justices may hold the special sessions at any time after the thirtieth of November in the same year, which will enable them to determine all appeals before the ensuing first of January :
- (11.) The clerk of the said managers shall send out the printed totals before the first of December in the same year, and shall return the valuation list to the assessment committee not sooner than fourteen nor later than twenty-one days after the totals are sent out :
- (12.) Notices of appeals to assessment sessions shall be given on or before the fourteenth of January in the same year :
- (13.) The justices may hold the assessment sessions at any time after the first of February in the same year, which will enable them to determine all appeals (except where a valuation list or valuation is ordered) before the ensuing thirty-first of March :
- (14.) Notice of the times at which the assessment sessions will be held at each place shall be given by the clerk ten days at least before the first court is held.

Effect of Valuation List.

Sect. 43.
Act of 1869

**Duration
of valuation
list.**

43. The valuation list as approved by the assessment committee, and, if altered on any appeal under this Act to any sessions or a superior court, as so altered shall come into force at the beginning of the year (commencing on the sixth of April) succeeding that in which it is made, and shall last for five years, subject to any alterations that may be made by any supplemental or provisional list as hereinafter mentioned.

**Rate to be
levied
notwith-
standing
appeal.**

44. Notwithstanding any appeal under this Act which may be pending at the commencement of the year, the valuation list shall come into force unaltered, and every assessment, contribution, rate, and tax in respect of which the valuation list is conclusive shall be made, required, levied, and paid in accordance with such valuation list; and where in consequence of the decision on any appeal under this Act to assessment sessions or a superior court an alteration in such valuation list is made which alters the amount of the assessment, contribution, rate, or tax levied thereunder, the difference, if too much has been paid, shall be repaid or allowed, and if too little, shall be deemed to be arrears of the assessment, contribution, rate, or tax (except so far as any penalty is incurred on account of arrears), and shall be paid and recovered accordingly.

**Valuation
list to be
conclusive
for pur-
poses of**

45. The valuation list for the time being in force shall be deemed to have been duly made in accordance with this Act and the Acts incorporated herewith, and

shall for all or any of the purposes in this section mentioned be conclusive evidence of the gross value and of the rateable value of the several hereditaments included therein, and of the fact that all hereditaments required to be inserted therein have been so inserted; that is to say,

Sect. 45.
Act of 1869
certain
rates,
taxes, and
qualifica-
tions.

- (1.) For the purpose of any of the following rates which are made during the year that the list is in force, namely, the county rate, the metropolitan police rate, the church rate, the highway rate, the poor rate, the police, sewers, consolidated and other rates in the city of London, the sewers, lighting, general, and other rates levied by order of district boards or vestries; the main drainage improvement and other rates, and sums assessed on any part of the metropolis by the Metropolitan Board of Works, assessments for contributions under the Metropolitan Poor Act, 1867, and every other rate, assessment, and contribution levied, made, and required in the metropolis on the basis of value :

- (2.) For the purpose of any of the following taxes which become chargeable during the year that the list is in force ; namely,

- (a.) The tax on houses levied under the 14 & 15 House Tax Act and the Acts therein Vict. c. 36, &c. incorporated or referred to :

- (b.) Any tax assessed in pursuance of the 5 & 6 Vict. Income Tax Act, and any Acts con- c. 35, &c. tinuing or amending the same, on any lands, tenements, and heredita-

Sect. 45.
Act of 1869
 —

ments, in all cases where the tax is charged on the gross value, and not on profits :

(3.) For the purpose of determining, so far as it is applicable, the value of any hereditament included therein for the purposes of the Acts relating to the sale of exciseable liquors, to the qualification of a juror, to the qualification of a vestryman, and an auditor of accounts under the Metropolis Management Act, 1855, and to the qualification of a guardian and of a manager under the " Poor Law Amendment Act, 1834," or the " Metropolitan Poor Act, 1867," at any time at which such value is required to be ascertained :

10 Geo. 4,
 c. 44.

And in construing the Metropolitan Police Act and the Acts amending the same, the last valuation for the time being acted upon in assessing the county rate shall be deemed to mean the valuation list for the time being in force :

15 & 16
 Vict. c. 81,
 &c.

And in construing the County Rate Act and Acts referring to the valuation, estimate, basis, or standard for the county rate, the valuation, estimate, basis, or standard shall be deemed to be the rateable value stated in such list :

14 & 15
 Vict. c. 36,
 &c.

And in construing the House Tax Act and the Acts therein incorporated or referred to, the full and just yearly rent shall be deemed to be the gross value stated in such list :

5 & 6 Vict.
 c. 35, &c.

And in construing the Income Tax Act and any Acts continuing or amending that Act, with respect to schedules A. and B. thereof, annual value shall be deemed to mean the gross value stated in such list.

Revision of Valuation List.

46. Every valuation list shall be revised in manner **Sect. 46.**
 directed by this Act, and such revision in every period Act of 1869
 of five years (the first of such periods beginning with Mode of
 the sixth of April one thousand eight hundred and revising
 seventy-one) shall be conducted as follows : valuation
list.

- (1.) In each of the first four years of such period a supplemental list shall, if necessary, be made out in the same form as the valuation list, and shall show all the alterations which have taken place during the preceeding twelve months in any of the matters stated in the valuation list, but shall contain only the hereditaments affected by such alterations. If no alteration has taken place which makes a supplemental list necessary, the overseers shall send a certificate to that effect to the assessment committee in place of such list, which certificate may be in the form contained in the second schedule to this Act :
- (2.) In the fifth year of every such period the overseers shall make a new valuation list :
- (3.) The same regulations shall be observed and the same proceedings shall be had in the case of a supplemental list and a new valuation list as are directed by this Act and the Acts incorporated herewith in the case of the valuation list made in the first year after the passing of this Act :
- (4.) A supplemental list and a new valuation list shall come into force at the beginning of the year succeeding that in which they are respectively

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Act of 1869

made, in the same manner and subject to the same conditions as the valuation list made in the first year after the passing of this Act :

- (5.) In each of the last four years of such period the valuation list which was in force on the day before the commencement of each such year, together with and as altered by the supplemental list, if any, which comes into force at the commencement of such year, shall be the valuation list which is in force during that year :
- (6.) A new valuation list when it comes into force shall supersede the valuation list which was in force during the fifth year of such period.

Provision
 for valuing
 a house
 built
 between
 the times
 at which
 the valuation list is
 made.

47. If in the course of any year the value of any hereditament is increased by the addition thereto or erection thereon of any building, or is from any cause increased or reduced in value, the following provisions shall have effect :

- (1.) The overseers of the parish in which such hereditament is situate may, and on the written requisition of the assessment committee or of any ratepayer of the union or of the surveyor of taxes for the district shall send to the assessment committee a provisional list containing the gross and rateable value as so increased or reduced of such hereditament :
- (2.) A copy of the requisition shall be sent by the person making it to the clerk of the assessment committee, and if within fourteen days after the requisition has been served on the

overseers they make default in sending such provisional list he shall forthwith summon the assessment committee and the assessment committee shall appoint a person to make such provisional list, in the same manner as is in this Act provided in the case of the overseers failing to transmit a valuation list :

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- (3.) On the receipt of the list the clerk of the assessment committee shall serve on the surveyor of taxes for the district a copy of the list, and shall serve on the occupier of any hereditament to which the list relates a copy of so much thereof as relates to that hereditament. Every copy shall be accompanied by a notice specifying a day, being not less than fourteen days after the date of the service of the notice on or before which any objection to the provisional list may be made, and stating the mode in which an objection is to be made. Such copy and notice shall be served in the same way as notices by an assessment committee are served :
- (4.) An objection may be made to any such provisional list by the said occupier, and by the surveyor of taxes, or by either of them, by notice thereof in writing being served on the clerk of the assessment committee, on the overseers, on the surveyor of taxes, and on the occupier, or on such of them as the case may require :
- (5.) The clerk of the assessment committee, on the receipt of the notice of any objection, shall

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forthwith summon a meeting of the committee, and give notice of the time and place of such meeting to the overseers, to the surveyor of taxes, and the occupier :

- (6.) The committee shall hear and determine on the objection in the same manner as if it were an objection to a valuation list, and may make such order as they think just :
- (7.) If no objection is made, then on the expiration of the time for making objections, or if an objection is made then as soon as the assessment committee have determined on the objection, the assessment committee shall cause a copy to be made of the provisional list, with any alteration made in it by the committee, and shall return the list and the copy thereof, after being dated and signed by their clerk, to the overseers :
- (8.) A provisional list, signed as aforesaid, shall have operation from the date of the service by the clerk of the assessment committee of a copy of the list and notice on the occupier, and shall continue in force until the first list (supplemental or other) which is subsequently made comes into force :
- (9.) Upon a provisional list coming into operation the overseers shall make such entries in the rate book for the then current poor rate as will bring the same into conformity with such list, and shall also enter therein the date at which such list is to come into operation, and shall charge the occupier of such hereditament

with a proper proportion of such current poor rate, regard being had to the time which has elapsed between the making of such rate and the said date and to the rateable value stated in such provisional list, and such occupier shall be considered as actually rated for such sum from the said date, and be liable to pay the same, and the same may be enforced accordingly :

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- (10.) A provisional list during the time that it is in force shall be deemed to form part of the valuation list for the time being in force, and shall (so far as is necessary) be substituted for so much of that valuation list as relates to the same hereditament, and every rate and tax in respect of which the valuation list is conclusive, which are respectively made or charged after the provisional list comes into force, and the proportion of the current rate charged as before provided in this section, shall be levied accordingly ; but if when the next revision of the valuation list takes place the list as approved and altered on appeal contains a smaller value for the hereditament comprised in a provisional list than the value stated in such provisional list, the amount of rate or tax which has been overpaid in consequence of the larger value having been stated shall be repaid or allowed :
- (11.) Nothing in this section shall affect the value on which any rate is made or sum is assessed or contribution required which is made,

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 —

assessed, or required on the totals of the gross or rateable value of parishes or unions.

Expenses.

Costs of
 appeal, &c.

48. The costs of an appeal awarded against or incurred by any assessment committee or overseers shall be deemed to be expenses incurred under this Act and the Acts incorporated herewith, and shall be raised and paid accordingly.

Any costs or expenses awarded against or incurred by any surveyor of taxes shall be defrayed in the same manner as expenses are directed to be defrayed by the Acts relating to the taxes in respect of which the valuation list is made conclusive.

Inland
 Revenue
 may make
 allowances
 for ex-
 penses of
 Act.

49. The Commissioners of Inland Revenue may make such allowances as they think fit for remunerating any person employed by them in the execution of this Act, and for the discharge of any costs or expenses incurred by him.

Expenses.

50. The expenses of the assessment sessions and such remuneration as the Poor Law Board may from time to time allow to the clerk of the managers of the metropolitan asylum district, the clerk of the assessment sessions, and persons appointed to assist the assessment sessions as provided by this Act, and such costs and expenses incurred by such clerks and persons under this Act as the Poor Law Board may allow, after such audit as the Poor Law Board may direct, shall be paid

by the receiver of the Metropolitan Common Poor Fund Sect. 50.
 out of any moneys for the time being in his hands, and Act of 1869
 shall be paid at such times and in such manner and
 upon such precept of the Poor Law Board as the Poor
 Law Board may from time to time prescribe, and the
 Poor Law Board may require contributions for the pur-
 pose of raising such remuneration, expenses, and costs.

Rules for Formation of Valuation List.

51. The valuation list shall be made out in the Form and contents of valuation list.
 form given in the second schedule to this Act.

The overseers shall not include in such valuation list
 any hereditaments (except tithes or payments in lieu of
 tithes) which are charged according to rule two in section
 sixty of the Income Tax Act, but shall include tithes 5 & 6 Vict. c. 35.
 and payments in lieu of tithes and every hereditament
 in their parish, and shall enter every hereditament in
 the valuation list in accordance with the classes men-
 tioned in the third schedule to this Act, so that the
 deductions to be made in ascertaining the rateable
 value may be calculated in accordance with that
 schedule.

52. The percentage or rate of deductions to be Deductions for rateable value.
 made from the gross value in calculating the rateable
 value for the purposes of this Act shall not exceed the
 amounts in the third schedule to this Act, so far as the
 same are applicable.

53. When a surveyor of taxes gives notice of ob- Amount of gross value specified by the
 jection or of appeal, the amount specified in the notice
 as being in his judgment the gross value of any heredi-

Sect. 53. tament referred to in the notice shall be inserted in the valuation list by the assessment committee, special sessions, or assessment sessions, unless it is proved to the satisfaction of the assessment committee, special sessions, or assessment sessions, that such amount ought not to be so inserted.

Saving of exemptions and exceptional principles of valuation.

54. Nothing contained in this Act or the Acts incorporated herewith shall affect any exemption or deduction from or allowance out of any rate or tax whatever, or any privilege of or provision for being rated or taxed on any exceptional principle of valuation.

Returns.

Occupier to make returns.

55. In the first year after the passing of this Act, and in every subsequent year in which a new valuation list is made, or in the month of March preceding any such year, every person who is liable to be charged with any rate or tax in respect of which the valuation list is made conclusive shall, when required, make to the overseers of his parish such statement or return as a person chargeable under the Income Tax Act and the Acts amending the same is bound to make.

Surveyor of taxes to supply notices and forms for returns to overseers, who are to serve them.

56. For the purpose of securing the proper making of such returns, the surveyor of taxes shall in the month of February preceding send to the overseers of each parish in his district a sufficient number of printed forms and notices, and the overseers, within a month after the receipt thereof, shall serve a notice and form on every person in their parish required by this Act to make a return; and every person required by this Act

to make a return shall make it within twenty-one days Sect. 56.
after the service of a notice and form on him. Act of 1869

The forms and notices shall be such as are prescribed by the Income Tax Act or the Acts amending the same, or as the Commissioners of Her Majesty's Treasury may from time to time prescribe, and any such form duly filled up and signed shall be deemed to be a sufficient return.

The return shall be delivered to the overseers of each parish, and together with the valuation list shall be sent by them to the surveyor of taxes, and by the surveyor of taxes to the assessment committee.

57. An assessment committee may, by order, require any person who is the owner or occupier or reputed owner or occupier of any hereditament in their union to send them a return in writing of all or any of the following things; viz., of the rent receivable or payable by him (as the case may be) for such hereditament, and of the person entitled to any tithe rentcharge charged on such hereditament, and of the amount of the same, and of the several persons by whom any tithe rentcharge is paid to him, and of the amounts paid by each such person, and of any other particulars respecting such hereditament as are required for the due execution of this Act and the Acts incorporated herewith. And every such owner or occupier shall obey such order within fourteen days after the service thereof on him.

Assessment committee may require returns from owner and occupier.

58. If any person wilfully refuses or neglects to make any return lawfully required under this Act within the times respectively limited by this Act in that behalf,

Penalty for no or false returns.

Sect. 58. he shall be liable, on summary conviction, to a penalty **Act of 1869** not exceeding five pounds.

If any person wilfully makes or causes to be made a false return, he shall be liable, on summary conviction, to a penalty not exceeding ten pounds.

Miscellaneous.

Provision
for cases
where no
guardians
and where
no over-
seers.

59. With respect to any parish which is not included in any union of parishes, and in which there is no board of guardians, the following provisions shall have effect :

- (1.) The assessment committee of the adjoining union shall act as the assessment committee of that parish ; and where there is more than one such adjoining union the Poor Law Board shall determine the assessment committee which is to act for such parish :
- (2.) Every such parish shall, for the purposes of this Act and the Acts incorporated herewith, but not for any other purpose, be deemed to be within the union of the assessment committee which acts for it :
- (3.) The masters of the bench, treasurer, governors, or other body of persons in such parish, may, at the time appointed for the election of an assessment committee, appoint a person to be a member of such assessment committee in addition to the number elected under this Act and the Acts incorporated herewith :
- (4.) Where there are no overseers the assessment committee shall appoint some person to perform the duties of the overseers under this

Act and the Acts incorporated herewith, and Sect. 59.
may award him such remuneration as they ^{Act of 1869}
think fit; and the person so appointed shall
perform those duties, and shall, for that pur-
pose, have all the powers of overseers:

- (5.) A proportionate share of the expenses of the assessment committee under this Act and the Acts incorporated herewith, and any remuneration paid to or expenses incurred by the person appointed by them under this or any other section to make a valuation list, shall be charged on such parish, and the sums so charged shall be paid by the masters of the bench, treasurer, governor, or other body of persons; and sections sixty-six, sixty-seven, and sixty-eight of the Metropolitan Poor Act, 1867, shall apply to such sums in the same manner as if the assessment committee and their clerk were the Poor Law Board and the receiver mentioned in those sections.

60. Where the vestry or the guardians of any parish perform the duties of overseers with respect to a valuation list under this Act the list shall be signed by the vestry clerk or the clerk of the guardians.

Provision where vestry are the overseers.

61. The guardians may, upon the application of the assessment committee, after notice sent in the manner required by the principal Act, appoint some competent person to assist the committee in the valuation of the hereditaments in the union for such period as they see fit, at a salary or other settled remuneration, to be paid out of the common fund.

Guardians may appoint a paid valuer to assist the assessment committee.

Sect. 62.
Act of 1869

—
Assessment committee and overseers may give security for costs of valuation.

62. Every assessment committee, with the consent of the guardians, and every overseer, with the consent of the vestry of his parish, may, for the purposes of any application for a valuation on any appeal, give security for paying the costs of such valuation. An assessment committee may give such security and may appear on any appeal by their clerk, and shall indemnify the said clerk against all moneys, losses, and costs paid or incurred by him in consequence of such security or appearance.

Use of public room for appeals, &c.

63. Any room maintained out of the proceeds of any rate levied wholly or partly in the metropolis may (with the consent of the person or body corporate having the control of it) be used for hearing appeals, and for other purposes of this Act.

Evidence of valuation list, &c.

64. A valuation list may be proved by the production of a duplicate or copy of such list purporting to be certified to be a duplicate or a true copy by the clerk of the assessment committee that approved it, and such certificate shall state that the alterations (if any) made in the list in consequence of the decision on any appeal under this Act have been correctly made in the duplicate or copy so produced, and the clerk on application shall furnish a copy to any overseers on payment of a sum not exceeding the rate of three shillings for every hundred entries numbered separately. A provisional list may be proved by the production of a duplicate or copy thereof purporting to be certified to be a true copy by the clerk of the committee who signed it.

65. All orders and notices under this Act and the Acts incorporated herewith shall be in writing or print, or partly in writing and partly in print, and if made or given by an assessment committee shall be sufficiently authenticated if signed by their clerk ; and all orders, notices, and documents required by the same Acts to be served on or sent to any person or body of persons corporate or unincorporate may be either delivered to such person or the clerk of such body, or left at the usual place of abode of such person or clerk, or at the office of such clerk or body, or (if such abode or office cannot on reasonable inquiry be discovered) at the premises to which the order, notice, or document relates.

Sect. 65.
Act of 1869
—
Service of
notices, &c.
by post, &c.

They may also be served and sent by post, by a prepaid letter, addressed to such person, or to the office of such body, or to their clerk, and, if sent by post, shall be deemed to have been served and received respectively at the time when the letter containing the same would be delivered in the ordinary course of post, and in proving such service or sending it shall be sufficient to prove that the letter containing the notice was properly addressed and prepaid and put into the post.

66. Any notice required by this Act to be published by the overseers shall, on the Sunday next following the receipt of such notice, or the document to which the notice refers, and the two following Sundays, be published by them in the manner in which notice of a rate allowed by justices is required to be published.

Publica-
tion of
notices by
overseers.

Sect. 67.
Act of 1869

Inspection, &c. of documents deposited with rate books.

67. Where any documents are required by this Act to be deposited in the same place in a parish in which rate books are kept, every ratepayer shall be at liberty to inspect and take copies of or extracts from such documents at any reasonable time, without fee or charge.

Valuation lists to be equivalent to rate books of parish.

68. The duplicate of the valuation list, approved by the assessment committee, and sent to the overseers, as directed by this Act, the notices of alterations made on any appeal under this Act, and any provisional list, shall for all purposes be deemed to be part of the rate books of the parish, and shall be produced by the overseers before the justices upon any application for allowance of rates, and on any appeal under this or any other Act, and on any other occasion if so required, on which they are bound to produce such rate books, and any overseer who fails to produce such list in accordance with the provisions of this section shall be liable on summary conviction to a penalty not exceeding five pounds.

The duplicate of the valuation list returned to the assessment committee by the clerk of the managers of the Metropolitan Asylum District, and other documents in the possession of the assessment committee in pursuance of this Act, shall be kept at the board room or other convenient place from time to time appointed by guardians of the same union, but shall be deemed to be in the possession of the assessment committee, and shall be produced by their clerk to the district auditor whenever required by him.

Ratepayer, &c. may

69. Any ratepayer, overseer, clerk of an assess-

ment committee, or surveyor of taxes in the metropolis may, at all reasonable times, without payment, inspect and take copies of and extracts from all valuation lists and documents which in pursuance of this Act are under the control of the clerk of the managers of the Metropolitan Asylum District, or of the clerk of the assessment sessions.*

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Act of 1869
inspect documents, &c. in hands of clerk of managers or assessment committee.

Any surveyor of taxes and any guardian and any overseer in a union, without payment, and any ratepayer in a union on payment of a fee not exceeding one shilling (to be carried to the common fund), may at any reasonable time inspect and take copies of and extracts from any valuation lists, notices of objection, returns, and other documents in the possession or under the control of the assessment committee of that union.

Any clerk of an assessment committee in the metropolis may inspect and take extracts from any valuation lists in the possession or under the control of the assessment committee of any other union in the metropolis.

Any person who hinders a ratepayer, overseer, clerk of an assessment committee, or surveyor of taxes from so inspecting or taking copies of or extracts from any valuation list or document, or demands where not authorised by this Act a fee for allowing him so to do, shall be liable on summary conviction to a penalty not exceeding five pounds for each offence.

70. Where the owner of any hereditament is liable to be assessed to or to pay any rate or tax in the place

Owner where rated to be in position of occupier.

* So in the statute, but the word obviously should be "committee."

Sect. 70. of the occupier, such owner shall for the purposes of this Act and the Acts incorporated herewith be deemed to be the occupier.

Act of 1869

Amend-
ment of
error in
rate by two
justices.

71. Any person who feels aggrieved by reason of any clerical or arithmetical error in a rate in the metropolis may apply to two justices of the peace or a magistrate sitting at any police court in the metropolitan police district, who, after the applicant has given such notice to the overseers who made the rate and such persons as such justices or magistrates think just, may hear the case in like manner as in the case of summary proceedings, and amend the rate so far as respects such error.

Omissions
from the
rate.

72. Whenever the name of any person liable to be rated at the time the rate is made is omitted from any rate in the metropolis, or if any person is described in any such rate by a wrong name, the overseers may, after giving to such person seven clear days notice of their intention, apply to any two justices or any police magistrate as aforesaid, who may hear the case in like manner as in the case of summary proceedings, and insert the name so omitted, or correct the name so wrongly entered, and every such insertion and correction shall operate as if it had been part of the original rate: Provided that any person whose name is so inserted or corrected in any such rate may appeal against the same at the general quarter sessions of the peace which is holden next after such insertion or correction in like manner as he might have appealed against the rate.

73. Every poor rate made in the metropolis after the fifth of April one thousand eight hundred and seventy-one shall contain the particulars specified in the fourth schedule to this Act, together with such other particulars as the Poor Law Board may from time to time by order direct, and the overseer shall sign the form of declaration which is given in that schedule before the rate is allowed by the justices. And the justices shall not allow any rate at the foot of which the said declaration has not been added and signed.

Sect. 73.
Act of 1869
—
Form of
rate and
declara-
tion.

Any overseer who wilfully omits to make the said declaration or makes the same falsely shall be liable on summary conviction to a penalty not exceeding five pounds.

74. The entry of the proceedings of the assessment committee at any meeting, and of the names of the members who attend that meeting, may be signed by the chairman of the next meeting of the committee, and every entry and minute purporting to be so signed shall be received in evidence in the same manner as if such entry or minute had been signed by the chairman of the meeting at which the proceedings took place, and the members were present.

Amend-
ment of
25 & 26
Vict.c.103,
s. 11.

75. Nothing in this Act shall in any way alter or affect the mode of valuing or taxing any hereditament which is not included in any valuation list, or which is chargeable according to the profits and not according to the gross value, or the mode of charging the occupiers of land subject to a tithe rentcharge in respect of such tithe rentcharge.

Saving of
powers to
value pro-
perty not
included in
a valuation
list.

Sect. 76.
Act of 1869

Separate
assessment
of houses
for pur-
poses of
house duty,
income
tax, and
Licensing
Acts.

76. Where for the purposes of the Acts relating to the duty on inhabited houses, or to the duties charged under Schedule B. of the Income Tax Act, or to the sale of exciseable liquors, it is necessary to make a separate valuation of any hereditament by reason of its not being separately valued in any valuation list, the value of such hereditament shall be ascertained in the same manner as if this Act had not passed.

Repeal of Acts.

Repeal of
Acts here-
in de-
scribed.

77. The enactments specified in the fifth schedule to this Act, and so much of any other Acts, whether public or local and personal, as authorizes any valuation of hereditaments to be made for the purposes of any rate or tax in respect of which the valuation list is by this Act made conclusive, are hereby repealed, where they relate only to the metropolis absolutely, and in other cases so far as they relate to the metropolis :
Provided—

1. That the provisions of the Acts so repealed shall remain in force until the provision or provisions substituted for them by this Act shall respectively come into operation :
2. That this repeal shall not affect the validity or invalidity of anything done or suffered under any of the said provisions while they remain in force, or any right or title acquired or accrued under any of the said provisions while they remain in force, or any remedy or proceeding in respect thereof.

FIRST SCHEDULE.

**Scheds. 1
and 2.**

Act of 1869

Date of Act.

Short Title used in this Act.

10 Geo. 4, c. 44.

The Metropolitan Police Act.

5 & 6 Vict. c. 35.

The Income Tax Act.

14 & 15 Vict. c. 36.

The House Tax Act.

15 & 16 Vict c. 81.

The County Rate Act.

SECOND SCHEDULE.

PART I.

Valuation List for *[the parish or place for which the list is made]*
in the Metropolitan Union of *[or not being in Union]*
in the County of

	Number.
	Name of occupier.
	Name of owner.
	Description of property.
	No. of class.
	Name or situation of property.
	Extent.
	Gross value as estimated by overseers.
	Gross value as estimated by surveyor of taxes.
	Rate of deduction per cent.
	Rateable value.
	Gross value as finally determined by Assessment Committee.
	Rateable value as finally determined by Assessment Committee.

Signed this day of

A.B. } Overseers of the poor of
C.D. } the parish aforesaid.

We do hereby approve the above valuation list, and certify that

Sched. 2. in determining the gross and rateable value of the above here-
Act of 1869 ditaments the provisions of the Valuation (Metropolis) Act, 1869,
 — have been duly complied with.

Signed this day of
 A.B. }
 C.D. } Members of the Assessment Committee
 E.F. } of the Union.

Note.—The two last of the above columns (for gross and rateable value as determined by Assessment Committee) must be filled up, and the totals of those columns must be added up after the objections to the alterations have (if any) been heard, and before the list is finally approved.

PART II.

Form of Certificate where no supplemental list is sent.

We, the overseers of the parish of , do hereby certify that no alteration has taken place in the matters stated in the valuation list of this parish which renders a supplemental list necessary.

A.B. }
 C.D. } Overseers of the parish of

THIRD SCHEDULE.

Sched. 3.

Act of 1869

Showing the several classes into which the hereditaments inserted in a valuation list under this Act are to be divided.

	Maximum rate of deductions.
	Per cent. or proportion.
Class 1. Houses and buildings, or either of them, without land other than gardens where the gross value is under £20 - -	25 or $\frac{1}{4}$ th.
" 2. Houses and buildings without land other than gardens and pleasure grounds valued therewith for the purpose of inhabited house duty where the gross value is £20 and under £40 - -	20 or $\frac{1}{2}$ th.
" 3. Houses and buildings without land other than gardens and pleasure grounds valued therewith for the purpose of inhabited house duty where the gross value is £40 or upwards - - -	16 $\frac{2}{3}$ or $\frac{1}{3}$ th.
" 4. Buildings without land which are not liable to inhabited house duty, and are of a gross value of £20 and under £40 -	20 or $\frac{1}{2}$ th.
" 5. Buildings without land which are not liable to inhabited house duty, and are of a gross value of £40 or upwards -	16 $\frac{2}{3}$ or $\frac{1}{3}$ th.
" 6. Land with buildings not houses - -	10 or $\frac{1}{10}$ th.
" 7. Land without buildings - - -	5 or $\frac{1}{20}$ th.
" 8. Mills and manufactories - - -	33 $\frac{1}{3}$ or $\frac{1}{3}$ th.
" 9. Tithes, tithe commutation rentcharge, and other payments in lieu of tithe -	To be determined in each case according to the circumstances and the general principles of law.
" 10. Railways, canals, docks, tolls, waterworks, and gasworks - - -	
" 11. Rateable hereditaments not included in any of the foregoing classes - -	

The maximum rate of deductions prescribed in this schedule shall not apply to houses or buildings let out in separate tenements, but the rate of deductions in such cases shall be determined as in Classes 9, 10, and 11.

Sched. 4.
Act of 1869

FOURTH SCHEDULE.

FORM OF RATE.

Rate for the Relief of the Poor of the Parish of _____ in the
Union, and for other purposes chargeable thereon, according
to law, made this _____ day of _____ in the year of our Lord
18 _____, after the rate of _____ in the pound, which is estimated
to meet all the expenses for the above purposes which will
be incurred before the _____ of _____ next.

No.	Name of occupier.	Name of owner.	Description of property rated.	Name or situa- tion of property.	Rateable value.	Rate at in the pound.	

DECLARATION TO BE ADDED TO THE RATE.

We, the undersigned, do hereby declare that one of us, or some
person on our behalf, has examined and compared the several par-
ticulars in the respective columns of the above rate with the
valuation list made under the authority of the Valuation (Metro-
polis) Act, 1869, and now in force in this parish (or township),
and the several hereditaments are, to the best of our belief, rated
according to the value appearing in such valuation list, and do
declare that the total of the above rate amounts to _____ pounds
shillings and _____ pence.

_____ } Churchwardens.

_____ } Overseers.

FIFTH SCHEDULE.

**Sched. 5.
Act of 1869**

43 Geo. 3, c. 161. An Act for repealing the several duties under the management of the commissioners for the affairs of taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of excise on licenses, and on carriages constructed by coachmakers, and granting new duties thereon under the management of the said commissioners for the affairs of taxes, and also new duties on persons selling carriages by auction or on commission -

in part,
namely,—

So much as relates to the mode of ascertaining the value of houses with respect to the value of which the valuation list is conclusive.

48 Geo. 3, c. 55. An Act for repealing the duties of assessed taxes, and granting new duties in lieu thereof, and certain additional duties to be consolidated therewith; and also for repealing the stamp duties on game certificates, and granting new duties in lieu thereof, to be placed under the management of the commissioners for the affairs of taxes -

in part,
namely,—

So much as relates to the mode of ascertaining the value of houses with respect to the value of which the valuation list is conclusive.

- Sched. 5. 57 Geo. 3, c. 25.** An Act to explain and amend an Act made in the forty-eight year of His present Majesty for repealing the duties of assessed taxes, and granting new duties in lieu thereof; and to exempt such dwelling houses as may be employed for the sole purpose of trade, or of lodging goods, wares, or merchandise, from the duties charged by the said Act - } namely,—
- So much as relates to the mode of ascertaining the value of houses with respect to the value of which the valuation list is conclusive.
- 10 Geo. 4, c. 44.** An Act for improving the police in and near the metropolis - } in part, namely,—
- So much of sections thirty and thirty-two as relates to the ascertaining the value of any hereditaments with respect to the value of which the valuation list is made conclusive.
- 6 & 7 W. 4, c. 96.** An Act to regulate parochial assessments - } in part, namely,—
- Sections one, two, six, seven, and nine.
- 5 & 6 Vic. c. 35.** An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices until the sixth day of April one thousand eight hundred and forty-five (in this Act called the Income Tax Act) - } in part, namely,—
- Section sixty. No. I.
No. II. par. 1,
3.
No. IV. par.
2, 4.

5 & 6 Vic. c. 35—*continued.*

Sched. 5.
Act of 1869
—

No. V. (so far
as respects
the deduc-
tions al-
lowed by
this Act.)

Section sixty-three. No. X.
par. 1, 2, 3, 4.

Sections sixty-four, sixty-five,
sixty-six, sixty-seven, sixty-
eight, seventy-eight, eighty-
one, eighty-two, eighty-
seven, and any other part
which relates to the ascer-
taining of the value of
lands, tenements, and here-
ditaments with respect to
the value of which the
valuation list is made con-
clusive.

14 & 15 Vic. c. 36. An Act to repeal the duties pay-
able on dwelling houses accord-
ing to the number of windows
or lights, and to grant in lieu
thereof other duties on inhabited
houses according to their annual
value (in this Act called the
House Tax Act) - - - } in part,
namely, -

So much as relates to the
mode of ascertaining the
value of houses with respect
to the value of which the
valuation list is conclusive.

15 & 16 Vic. c. 81. An Act to consolidate and amend
the statutes relating to the
assessment and collection of
county rates in England and
Wales (in this Act called the
County Rate Act) - - - } in part,
namely, -

So much of sections one to
twenty, both inclusive, as

Sched. 5. 15 & 16 Vic. c. 81—continued.**Act of 1869**

relates to the preparation of a basis or standard of county rate for any part of the metropolis and sections forty to forty-three both inclusive.

- 16 & 17 Vic. c. 34. An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices - - - } in part, namely,—

Sections thirty-two and forty-seven, and so much of the rest of the Act as relates to the mode of ascertaining the value of any hereditaments with respect to the value of which the valuation list is conclusive.

- 18 & 19 Vic. c. 120. An Act for the better local management of the metropolis (Metropolis Management Act, 1855) - - - - - } in part, namely,—

So much of sections one hundred and seventy-five and one hundred and seventy-nine as relates to ascertaining the value of any hereditament with respect to the value of which the valuation list is conclusive.

- 20 & 21 Vic. c. 64. An Act for raising a sum of money for building and improving stations of the metropolitan police, and to amend the Acts concerning the metropolitan police - - - - - } in part, namely,—

Sections eleven and twelve.

21 & 22 Vic. c. 33. An Act for the better management } in part, Sched 5.
of county rates - - - } namely,— Act of 1869
Section one.

25 & 26 Vic. c. 102. An Act to amend the Metropolis }
Local Management Acts (The } in part,
Metropolis Management Amend- } namely,—
ment Act, 1862) - - - }

So much of sections six, seven,
and thirteen as authorizes
or relates to the ascertain-
ing the value of any here-
ditament with respect to
the value of which the
valuation list is conclusive,
and so much of any Act
as applies the provisions
hereby repealed.

25 & 26 Vic. c. 103. The Union Assessment Committee } in part,
Act, 1862 - - - - } namely,—

Sections three, fourteen, fif-
teen, the following words
in section seventeen, “and
a copy of such valuation
list shall be forthwith de-
livered to the board of
guardians,” sections twenty-
two, twenty-three, twenty-
four, twenty-five, twenty-
six, twenty-seven, section
twenty-eight down to “sche-
dule hereunto annexed,”
sections twenty-nine, thirty-
one, thirty-two, thirty-
three, thirty-four, thirty-
five, thirty-six, thirty-nine,
forty-one, forty-two, forty-
three, and forty-five.

27 & 28 Vic. c. 39. The Union Assessment Committee } in part,
Amendment Act, 1864 - - } namely,—
Sections one, nine, and eleven.

Sched. 5. 29 & 30 Vic. c. 64. An Act to amend the laws re- } in part,
Act of 1869 relating to the inland revenue - } namely,—

Section seventeen, so far as it relates to the value of property.

29 & 30 Vic. c. 78. The County Rate Act, 1866 - { in part,
Section one. namely,—

31 & 32 Vic. c. 122. The Poor Law Amendment Act, } in part,
1868 - - - - - } namely,—
Sections thirty, thirty-one,
thirty-two, and thirty-eight.

THE UNION ASSESSMENT COMMITTEE ACT, 1862. Act of 1862
—

25 & 26 VICT. CAP. 103.

(So far as affecting the Metropolis.)

AN ACT to amend the law relating to Parochial Assessments in England.

[7th August, 1862.]

WHEREAS it is expedient that more effectual provision should be made for securing uniform and correct valuations of parishes in the unions of *England*: Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present parliament assembled, and by the authority of the same, as follows :

1. The words used in this Act shall be construed in like manner as the words contained in the Act fourth and fifth of King *William* the Fourth, chapter seventy-six, and the word "committee" shall signify the assessment committee provided for by this Act; and this Act shall be termed "The Union Assessment Committee Act, 1862." Interpre-
tation.

2. The board of guardians of every union, formed under the Act fourth and fifth years of King *William* Appoint-
ment of
the Assess-

Sect. 2. the Fourth, chapter seventy-six, shall, as soon as convenient after the passing of this Act and in every subsequent year, at their first meeting after the annual election of guardians, appoint from among themselves any number not less than six nor more than twelve to be a committee, consisting partly of *ex-officio* and partly of elected guardians, to be called the assessment committee of the union, for the investigation and supervision of the valuations to be made as hereinafter mentioned within such union, and for the performance of such said acts and duties as hereinafter mentioned: Provided always, that one third at least of such committee shall consist of *ex-officio* guardians, in case there shall be an adequate number of such *ex-officio* guardians; but in case an adequate number of such *ex-officio* guardians shall not exist, then the number so deficient shall be made up of elected guardians.

* * * * *

4. If the guardians shall neglect or be prevented from making such appointment at the meeting above specified, the Poor Law Board shall by their order appoint some other day on which the guardians shall make such appointment.

5. If any *ex-officio* or elected guardian being a member of the committee cease to be a guardian, or resign his seat at such committee, or die, or become incapable of acting as such member, the board of guardians shall with all convenient speed appoint an *ex-officio* or elected guardian, as the case may be, to supply the vacancy.

6. During any vacancy in any assessment committee the other or continuing members of such committee may act, and shall have the same powers and jurisdiction as if no such vacancy had happened.

Sect. 6.
Act of 1862
—
Continuing members may act during vacancies.

7. The authority of the committee appointed for any union under this Act shall extend over every parish comprised in such union.

Extent of committee's authority.

8. The committee shall hold their first meeting at the board room of the union on a day to be fixed by the board of guardians, and the subsequent meetings of the committee shall be holden at such times and at such place and upon such notice and requisition as they shall from time to time appoint; and any guardian of the union may be present at any meeting of the committee, but shall not be entitled to take part in the proceedings thereof.

First meeting, when to be holden.

9. All acts, orders, matters, and things by this Act authorized or directed to be made or done by the committee may be made or done by the major part of the members of such committee who shall be present at a meeting, the whole number present together at such meeting not being less than three, and not less in any case than one-third of the whole number of which such committee consists; and when upon any question there shall be an equality of votes the presiding chairman shall have a second or casting vote.

Quorum of meetings.

10. The committee shall employ the clerk or assistant clerk of the board of guardians as their clerk,

Committee may employ and pay clerk.

Sect. 10. with such remuneration for his services as the Poor Act of 1862 Law Board shall sanction.

Proceedings to be entered in books and signed.

Such entries evidence.

Books to be open to inspection.

11. The committee shall cause a minute of their proceedings, and of the names of the members who attend each meeting, to be duly made from time to time in books to be provided for that purpose, which shall be kept by their clerk, under their superintendence, and every such entry shall be signed by the presiding chairman of the assessment committee present at the meeting at which the proceeding took place; and such entry, purporting to be so signed, shall be received as evidence in all courts, and before all judges, justices, and others, without proof of such meeting having been duly convened or held, or of the persons attending such meeting having been or being members of the committee, or of the signatures of the members, all of which facts shall be presumed until the contrary be proved; and all such books shall at all seasonable times be open to the inspection of every person rated to the relief of the poor in any parish or place in the union, without any fee being demanded for such inspection; and all such persons shall be entitled at all seasonable times to take copies or extracts from the said books, without paying any fee for the same; and if, on request made for that purpose, the clerk of the committee refuse to permit any such person to inspect any such books, or to take copies or extracts therefrom, as aforesaid, such clerk shall for every such offence be liable to a penalty not exceeding five pounds, upon a summary conviction for the same before two justices of the peace.

12. The board of guardians shall in the month of *April* in every year report the proceedings of their assessment committee to the Poor Law Board.

Sect. 12.
Act of 1862

—
Proceed-
ings of
commit-
tees to be
reported.

13. The committee by their order may from time to time require the overseers, assistant overseers, constables, assessors, collectors, and any other persons having the custody of any books of assessment of any taxes or rates, parliamentary or parochial, or of the valuations of any parish, or having the collection or management of any such taxes or rates, to make returns in writing to the committee, at such times and places as they may appoint, of all such particulars as they may direct in relation to such taxes, rates, or valuations, or any property included therein, so far as relates to the union for which they act, and may require the persons having the custody of any such books as aforesaid to make and transmit to the committee copies of or extracts from such books, or to permit such copies or extracts to be made by such persons as the committee may in that behalf direct; and may from time to time require any persons having the custody of any such books, or the collection or management of any such taxes or rates as aforesaid, to attend before them at a time and place to be mentioned in the order in this behalf and to produce all parochial and public books of assessment, rates, rate books, valuations, apportionments, tithe and other maps, plans, surveys, and other public documents in their custody or power, and may examine all persons who shall attend before them: Provided always, that nothing herein contained shall authorize the production

Committee
may re-
quire re-
turns from
overseers,
&c.;

and may
require
production
of rates,
&c., and
examine
persons
attending
before
them.

Sect. 13. of valuations or assessments which by any provision of
Act of 1862 law at present are not suffered to be made public.

* * * * *

Committee
 may en-
 large the
 time for
 making
 valuation
 lists, and
 may give
 directions
 concerning
 valuations
 and valua-
 tion lists,
 and may
 appoint
 persons to
 make the
 same.

16. The committee by their order may from time to time enlarge the time within which the first valuation lists under this Act shall be made by the overseers of all or any of the parishes in the union, and for ensuring a uniform and correct valuation of every parish in the union may direct that any existing valuation of the rateable hereditaments in any parish be revised, in whole or in part, or a new valuation of such hereditaments be made by the overseers, or the committee may with the consent of the board of guardians of the union, after notice shall have been sent to every guardian thereof, in any case appoint some person for either of the purposes aforesaid, and may direct such person to make and sign the valuation list instead of the overseers, and every valuation list so made and signed shall be delivered by such person to the overseers of the parish to which the same relates.

Valuation
 lists to be
 deposited
 for inspec-
 tion, and
 afterwards
 trans-
 mitted to
 the com-
 mittee.

17. The valuation list for each parish, made and signed by the overseers, or delivered to them, as hereinbefore provided, shall be deposited by the overseers in the place in such parish in which rate books are deposited or kept, . . . and the overseers shall give public notice of the deposit of such list on the *Sunday* next following the deposit of such list, and such notice shall be given in the same manner, and all persons assessed or liable to be assessed to the relief of the poor of such parish shall have the like right of inspecting,

and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices, and the overseers shall, at the expiration of fourteen days from the time of the notice given of the deposit of such list, transmit the same to the committee, and any overseer or other ratepayer within the union shall have the right of inspecting and taking copies of and extracts from any of the lists so transmitted.

Sect. 17.
Act of 1862
—

18. Any overseer or overseers of any parish in any union who shall have reason to think that such parish is aggrieved by the valuation list of any parish within such union, or any person who may feel himself aggrieved by any valuation list on the ground of unfairness or incorrectness in the valuation of any hereditaments included therein, or on the ground of the omission of any rateable hereditament from such list, may at any time after the deposit as aforesaid of such list, and before the expiration of twenty-eight days after the notice of the deposit as aforesaid, give to the committee and to the overseers a notice in writing of his objection, specifying the grounds thereof, and where the ground of any objection shall be unfairness or incorrectness in the valuation of any hereditament in respect of which any person, other than the person objecting, is liable to be rated, or the omission of such hereditament, also give notice in writing of such objection, and of the ground thereof, to such other person.

Objections
to valuation
list.

19. The committee shall hold such meetings as they may think necessary for hearing objections to the valuation lists, and shall, twenty-eight days at least

Committee
to hold
meetings
to hear
objections.

Sect. 19. before holding every meeting for hearing objections to valuation lists, other than meetings by adjournment, cause notice of such meeting to be given to the overseers of the several parishes to which such lists relate, and such overseers shall, on the *Sunday* next following the receipt of such notice, publish the same in the manner in which notice of a rate allowed by justices is by law required to be given, and the committee may at any such meeting hear and determine such objections, or may from time to time adjourn any such meeting, and adjourn or postpone the hearing or further hearing and determination of any such objections, and may, where they think fit, direct notice of any such objections to be given by the overseers or by the persons objecting to third parties before the further hearing thereof; but the committee shall not be required to hold a meeting for hearing objections to the valuation list of any parish, unless such notice in writing as hereinbefore mentioned of some objection or objections thereto have been given to the committee; and where a meeting is holden for hearing objections to the valuation list of any parish, the committee shall not hear any objection to such valuation list unless such notice as aforesaid of such objection have been given to the committee and to the overseers; and where the ground of such objection is unfairness or incorrectness in the valuation of any hereditament of any other person than the person objecting, or the omission of such hereditament, also to such other person by the person objecting, except where the overseers, by themselves or any other person on their behalf, and in the case aforesaid such other person as aforesaid, by himself or any other

person on his behalf, consent to the hearing of such objection, and in such case the committee may, if they see fit, hear the same; and where the committee see fit to hear the same they shall act in relation thereto in like manner as if notice of such objection had been duly given.

Sect. 19.
Act of 1862

20. The committee may, whether any objection be or be not made to any such valuation list, and either before or after any meeting for hearing objections, make such alterations in the valuation of any hereditaments included in any valuation list, and insert therein any rateable hereditament omitted therefrom, and make such corrections in names, descriptions, and particulars in any valuation list, and upon such information, as to them may seem sufficient, and may, with the consent of the guardians as aforesaid, appoint or employ a person to survey and value the rateable hereditaments comprised in any such valuation list or any of them, or omitted therefrom, or may take such other means as they may think necessary for ascertaining the correctness thereof, and when the committee have heard and determined all such objections as aforesaid, and have made such alterations, insertions, and corrections in any valuation list as to them may seem proper, they shall approve the same under the hands of three members of the committee present at the meeting at which the same is approved, with the date of such approval.

Board may
direct
further
valuation
and correct
valuation
lists, and
when cor-
rected to
approve
the same.

21. Where the committee make any alteration in the valuation of any hereditaments included in, or altered

Valuation
list when
altered

Sect. 21.
Act of 1862
—
to be de-
posited,
&c.

insert therein any rateable hereditament omitted from, any such valuation list, they shall cause such valuation list, with such alteration or insertion, to be deposited for inspection in manner hereinbefore provided concerning the valuation list made by or delivered to the overseers, and shall cause the like notice to be given of such deposit as is required in the case of a valuation list so made or delivered as aforesaid, and shall appoint a day, not less than seven days nor more than fourteen days from the re-deposit of such valuation list, for the hearing of any objections to the valuation list as so altered; and when the committee have heard and determined any such objections, or have made such further alterations, insertions, and corrections in such valuation list, they shall approve the same in manner hereinbefore provided.

* * * * *

28. * * * Provided always, that where by reason of any alteration in the occupation of any property included in such list such property has become liable to be rated in parts not mentioned in such list as rateable hereditaments, and separately rated therein, such parts may, where a supplemental valuation list showing the annual rateable value of such parts has not been approved and delivered as hereinbefore required, and whether such list has or has not been made, be rated according to such amounts as shall be fair apportion parts of the annual rateable value appearing in such valuation list in force as aforesaid of the hereditaments out of which such parts have been constituted.

* * * * *

30. When the assessment committee for any union shall have approved valuation lists for all the parishes comprised within such union, the guardians of such union, in computing the amount of contribution to the common fund for the several parishes, shall thenceforth take the annual rateable value of the property in such parishes respectively from the valuation lists for the time being lastly approved of for such parishes respectively, any statute to the contrary notwithstanding: Provided that in case any parish comprised in any union shall receive any sum of money as a contribution in aid of the poor rate of such parish, for or in respect of government property within such parish and used for public purposes, the annual value of such property according to the estimate (if any) of such value on which the amount of the sum of money so received is computed, or, if there be no such estimate, then the annual value of such property, estimated in the mode provided by the Act sixth and seventh *William* the Fourth, chapter ninety-six, for making an estimate of the annual rateable value of property liable to be rated to rates for the relief of the poor, shall be included by the overseer or overseers in the valuation list of such parish, and shall be added to the annual rateable value of the property in such parish in computing the amount of contribution to the common fund for the several parishes in such union.

Sect. 30.
Act of 1862

—
In computing amount of contributions to common fund the annual rateable value to be taken from approved valuation lists.

* * * * *

37. The committee may allow such compensation for any returns, copies, or extracts, or any valuation, or valuation list, or other act, matter, or thing to be made

Board may allow compensation for returns, &c.,

Sect. 37. or done in pursuance of their order, and such expenses connected therewith, as to the committee in each case seems just.

and ex-
penses.

Remune-
ration to
clerk and
certain
expenses
of com-
mittee to
be paid
out of
common
fund.

38. The remuneration allowed by the committee to their clerk and all expenses incurred by them for the common use and benefit of the several parishes within the union for which they are appointed, shall be paid by the guardians of the said union, and be charged upon the common fund thereof.

* * * * *

Penalty
for non-
attend-
ance, &c.,
in obe-
dience to
order of
the com-
mittee.

40. Every person who wilfully refuses to attend in obedience to any lawful order of any such committee, or to give evidence, or refuses to produce any rate book, assessment, or valuation which may be lawfully required to be produced before such committee, shall for every such offence be liable to a penalty not exceeding twenty pounds upon a summary conviction for the same before two justices of the peace; and every person who wilfully injures, defaces, conceals, or destroys such rate book, or who upon any examination before any such committee wilfully gives false evidence, shall be deemed guilty of a misdemeanor.

* * * * *

Provisions
concerning
the assess-
ment, &c.,
of poor
rates to
be appli-
cable to

44. All the powers, authorities, provisions, clauses, and regulations now in force relating to the assessment, collection, and levying of poor rates (save so far as the same are hereby repealed or altered) shall be good, valid, and effectual for the purposes of assessing, levy-

ing, collecting, and enforcing the payment of such rate and for carrying this Act into execution. Sect. 44.
Act of 1862

* * * * *

46. This Act shall extend only to *England*.

—
rates made
according
to this
Act.
Extent of
Act.

SCHEDULE.

VALUATION LIST for [*the Parish or Place for which the List is made*]
in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross estimated Rental.	Rateable Value.

Signed this day of
A.B. } Overseers of the Poor of
C.D. } the Parish aforesaid.

DECLARATION TO BE ADDED TO THE RATE.

We, the undersigned, do hereby declare that one of us, or some person on our behalf, has examined and compared the several particulars in the respective columns of the above rate with the valuation list made under the authority of the Union Assessment Committee Act of 1862, in force in this parish (*or township*), and the several hereditaments are, to the best of our belief, rated according to the value appearing in such valuation list.

_____ } *Churchwardens.*
 _____ }
 _____ } *Overseers.*
 _____ }

THE UNION ASSESSMENT COMMITTEE
ACT, 1864.

27 & 28 VICT. CAP. 39.

(So far as affecting the Metropolis.)

AN ACT to amend the Union Assessment Committee Act (1862).

[14th July, 1864].

WHEREAS it is expedient to amend the Union Assessment Committee Act, 1862, in regard to appeals against poor rates, and to make further provisions for securing correct and uniform valuations of the property liable to be assessed to the relief of the poor: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present parliament assembled, and by the authority of the same:

* * * * *

Committee
may, with
consent of
guardians,
be co-re-
spondents.

2. The assessment committee of such union may, with the consent of the guardians of such union, after notice shall have been sent to every guardian, appear as respondents to such appeal, but in the name of the guardians of such union, in like manner, and with the same incidents, and subject to the same liabilities, and entitled to the same remedies and rights, as in the case of persons other than the overseers to whom notice of appeal may be given.

3. The costs which the committee may incur in consequence of becoming respondents to such appeal, or of having received notice thereof, shall, if not recovered from the appellants, as well as any costs the committee may be ordered to pay to the appellants, be paid by the guardians and charged to the common fund of the union, unless the court before whom such appeal is heard shall direct that such costs, or any part thereof, shall be charged to the parish, the rate of which is appealed against.

Sect. 3.
Act of 1864
—
Provision
as to costs
of com-
mittee on
appeals.

4. Where a valuer is appointed by the assessment committee he shall make his valuation in writing, showing the particulars of the several hereditaments comprised therein, and the amounts at which he has valued the same respectively, and shall sign such valuation, which shall be open to inspection in like manner and with the same incidents with respect to the taking of copies or extracts as the minute books of the committee.

Valuation
to be made
in writing.

5. Within fourteen days after the transmission to the assessment committee of any valuation or supplemental valuation list the committee shall give notice to every railway, telegraph, canal, gas, and water company named in such list as the occupier of any property included therein, and not having any office or place of business in the parish to which such list relates, of the sum or sums set down as the rateable value of the property purporting to be occupied by such company or companies, and such notice may be served by being transmitted through the post to the principal

Notice of
assessment
to be given
to certain
companies.

Sect. 5. office of the company, or one of their principal offices
 Act of 1864 — when there shall be more than one.

Justices in
 certain
 cases not
 disqualified
 for
 hearing
 appeals.

6. No justice of the peace shall be disqualified for acting, in the determination of any appeal against a poor rate at any quarter or special sessions by reason of such justice being rated, or being liable to be rated, in some other parish in the union than that for which the rate appealed against is made.

Expenses
 of over-
 seers in-
 curred
 with con-
 sent of
 vestry or
 allowed by
 assessment
 committee
 may be
 charged
 on poor
 rates.

7. When the overseers of any parish incur any expense in making out any valuation list or supplemental list, or in revising or valuing any of the rateable hereditaments of such parish, under the provisions of the Union Assessment Committee Act, 1862, with the consent of the vestry, given by express resolution, after due notice, they may charge such expense, so far as the same may be authorized by the vestry, upon the poor rate; and if no vestry meeting be held, or no decision arrived at on the subject, then to the extent which the assessment committee shall allow: Provided that, as regards the valuation of the property, no expense shall be so charged upon the poor rate unless the consent of such committee to the procuring of such valuation by the overseers shall have been given previously to the same being made.

Power to
 guardians
 with the
 order of
 the Poor
 Law Board
 to borrow
 money for

8. If the Assessment committee order a valuation, with the consent of the board of guardians, to be made of all the rateable hereditaments of any parish, the guardians of the union may, if they think fit, apply to the Poor Law Board for an order to enable them to

borrow the requisite amount to pay the costs of such valuation; and if the said board shall issue their order, the said guardians may borrow the same and charge the poor rates of the several parishes in the union with the repayment of the same by not more than five equal annual instalments, and where the parish for which the valuation is made shall, by reason of any provision in the said Union Assessment Committee Act or this Act, be liable to pay the costs of such valuation, the said guardians shall charge the annual instalments, and the interest payable therewith, to such parish, and may recover the same as and with the usual contributions.

Sect. 8.
Act of 1864
valuation
expenses.

* * * * *

10. If there be no map or plan of any parish available for the use or sufficient for the purposes of the assessment committee, the committee may, with the consent of the guardians, after notice as aforesaid, and under the authority of an order of the Poor Law Board, appoint a competent person to make a map or plan of such parish, and the cost thereof shall be charged either to the common fund, or to the parish, as may be directed by the Poor Law Board.

Power to
Poor Law
Board to
order map
or plan to
be made.

* * * * *

12. The provisions of the Union Assessment Committee Act, 1862, shall, so far as the same are not contrary hereto, be incorporated herewith, and the terms used herein shall be construed in like manner as in that Act.

25 & 26
Vict. c. 103
incorporated
herewith.

13. This Act may be cited as "The Union Assessment Committee Amendment Act, 1864."

Short title.

Districts
of sur-
veyors of
taxes.

LIST of the DISTRICTS and Names and Official Addresses
of Surveyors of Taxes in the Metropolis.

NAMES OF DISTRICTS.	Names and Addresses of Surveyors of Taxes.
Bloomsbury ...	J. Dalziel, 26, Great Russell Street, W.C.
Camberwell ...	J. B. Cole, 19, The Terrace, Peckham Road, S.E.
Clapham ...	J. Miles, 131, Clapham Road, S.W.
City, 1st ...	G. Fawcett,
„ 2nd ...	W. Martin,
„ 3rd ...	J. C. Colquhoun,
„ 4th ...	A. J. Aphthorpe,
„ 5th ...	F. Blake,
Finsbury, 1st ...	J. W. Yewens, 5, Finsbury Square, E.C.
„ 2nd ...	C. R. Smith, 30, Compton Terrace, Islington, N.
Greenwich ...	R. Clark, 18, Nelson Street, Greenwich.
Hackney ...	C. J. Winney, 84, Amhurst Road, Mare Street, Hackney, E.
Hammersmith ...	J. A. Cross, 50, Mall Road, Hammersmith, W.
Hampstead ...	N. J. Lee, 79, Haverstock Hill, N.W.
Holborn ...	A. A. Gracewood, 38, John Street, Bedford Row, W.C.
Kensington ...	S. G. Carter, 17, Young Street, Kensington, W.
Newington ...	R. Kirkpatrick, Elephant Buildings, Newington Butts, S.E.
Norwood ...	E. H. Vivian, 1, Romola Terrace, Herne Hill Road, S.E.

NAMES OF DISTRICTS.	Names and Addresses of Surveyors of Taxes.	Districts of sur- veyors of taxes.
Paddington	G. Dodson, 159, Church Street, Padding- ton Green, W.	
St. George's, Hanover Square.	A. G. Day, 43, Somerset Street, Portman Square, W.	
St. James	R. James, 31, West Wing, Somerset House, W.C.	
St. Margaret's, West- minster.	W. S. Hutton, 15, Parliament Street, Westminster, S.W.	
St. Marylebone ...	T. W. Foyer, 43, Somerset Street, Port- man Square, W.	
St. Pancras	R. Wyatt, 25, Mornington Crescent, N.W.	
Southwark	W. C. Court, 9, Railway Approach, London Bridge, S.E.	
Tower, 1st	A. F. Browning, } Inland Revenue Office,	
,, 2nd		
Wandsworth...	D. Lothian, 2, Field Terrace, East Hill, Wandsworth.	
Woolwich	T. S. Harris, 24, William Street, Wool- wich.	

Parishes
and
districts of
surveyors
of taxes.

LIST of PARISHES in Union, and not in Union in the Metropolis, showing the SURVEYOR of TAXES DISTRICT to which each PARISH belongs.

NAMES OF PARISHES AND PLACES IN UNION.	Names of Districts of Surveyors of Taxes.
City of London Union :—	
1 St. Alban, Wood Street ...	City District, No. 5.
2 Allhallows, Barking ...	do. 4.
3 Allhallows, Bread Street ...	do. 5.
4 Allhallows, Honey Lane ...	do. 5.
5 Allhallows, Lombard Street ...	do. 2.
6 Allhallows, London Wall ...	do. 1, 2.
7 Allhallows, Staining ...	do. 2, 4.
8 Allhallows-the-Great ...	do. 2.
9 Allhallows-the-Less ...	do. 2.
10 St. Alphege, London Wall .	do. 5.
11 St. Andrew, Holborn ...	do. 3.
12 St. Andrew, Hubbard ...	do. 2, 4.
13 St. Andrew, Undershaft ...	do. 2.
14 St. Andrew by the Wardrobe	do. 3.
15 St. Anne and Agnes ...	do. 5.
16 St. Anne, Blackfriars ...	do. 3.
17 St. Antholin ...	do. 5.
18 St. Augustin ...	do. 3, 5.
19 Barnard's Inn ...	Bloomsbury District.
20 St. Bartholomew by Exchg.	City District, No. 1.
21 St. Bartholomew the Great .	do. 3.
22 St. Bartholomew the Less...	do. 3.
23 Bennet Fink ...	do. 1.
24 St. Bennet, Gracechurch St.	do. 2.
25 St. Bennet, Paul's Wharf ...	do. 3.
26 St. Bennet, Sherehog ...	do. 5.
27 St. Botolph, Aldersgate ...	do. 5.
28 St. Botolph, Aldgate ...	do. 4.
29 St. Botolph, Billingsgate ...	do. 4.
30 St. Botolph, Bishopsgate ...	do. 3.
31 St. Bride, Fleet Street ...	do. 3.
32 Bridewell Precinct ...	do. 3.

NAMES OF PARISHES AND PLACES IN UNION.	Names of Districts of Surveyors of Taxes.	Parishes and districts of surveyors of taxes.
City of London—continued.		
33 St. Clement, Eastcheap ...	City District, No. 2	
34 Christchurch, Newgate St. ...	do. 3.	
35 St. Christopher-le-Stock ...	do. 1.	
36 St. Dionis, Backchurch ...	do. 2.	
37 St. Dunstan-in-the-East ...	do. 4.	
38 St. Dunstan-in-the-West ...	do. 3, and	
	Bloomsbury.	
39 St. Edmund the King ...	City District, No. 2.	
40 St. Ethelburga ...	do. 1, 2.	
41 St. Faith under St. Paul's...	do. 3.	
42 St. Gabriel ...	do. 2.	
43 St. George ...	do. 4.	
44 St. Giles, Cripplegate ...	do. 5.	
45 St. Gregory by St. Paul ...	do. 3.	
46 St. Helen, Bishopsgate ...	do. 2.	
47 St. James, Duke's Place ...	do. 4.	
48 St. James, Garlick Hythe...	do. 3.	
49 St. John the Baptist ...	do. 2, 3, 5.	
50 St. John the Evangelist ...	do. 5.	
51 St. John Zachary ...	do. 3, 5.	
52 St. Katharine Coleman ...	do. 4.	
53 St. Katherine Cree Church .	do. 4.	
54 St. Lawrence, Jewry ...	do. 5.	
55 St. Lawrence Pountney ...	do. 1, 2.	
56 St. Leonard, Eastcheap ...	do. 2.	
57 St. Leonard, Foster Lane ...	do. 5.	
58 St. Magnus-the-Martyr ...	do. 2.	
59 St. Margaret, Lothbury ...	do. 1, 5.	
60 St. Margaret, Moses ...	do. 5.	
61 St. Margaret, New Fish St.	do. 2.	
62 St. Margaret Pattens ...	do. 4.	
63 St. Martin, Ludgate ...	do. 3.	
64 St. Martin, Orgars ...	do. 2.	
65 St. Martin, Outwich ...	do. 1, 2.	
66 St. Martin, Pomeroy ...	do. 5.	
67 St. Martin, Vintry ...	do. 2, 3.	
68 St. Mary, Abchurch ...	do. 1, 2.	
69 St. Mary, Aldermanbury ...	do. 5.	
70 St. Mary Aldermary ...	do. 3, 5.	
71 St. Mary, Bothaw ...	do. 1, 2.	
72 St. Mary-le-Bow ...	do. 5.	
73 St. Mary, Colechurch ...	do. 5.	
74 St. Mary-at-Hill ...	do. 4.	
75 St. Mary Magdalen, Milk St.	do. 3, 5.	

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NAMES OF PARISHES AND PLACES IN UNION.	Names of Districts of Surveyors of Taxes.
City of London—continued.	
76 St. Mary Magdalen, Old Fish Street	City District, No. 5.
77 St. Mary, Mounthaw	
78 St. Mary, Somerset	do. 3.
79 St. Mary, Staining	do. 3.
80 St. Mary, Woolchurch Haw	do. 3, 5.
81 St. Mary, Woolnoth	do. 1.
82 St. Matthew	do. 1, 2.
83 St. Michael, Bassishaw	do. 3, 5.
84 St. Michael, Cornhill	do. 1, 5.
85 St. Michael, Crooked Lane	do. 1, 2.
86 St. Michael, Queenhithe	do. 2.
87 St. Michael-le-Quern	do. 3.
88 St. Michael, Paternoster Royal	do. 3, 5.
89 St. Michael, Wood Street	do. 2, 3.
90 St. Mildred, Bread Street	do. 5.
91 St. Mildred, Poultry	do. 5.
92 St. Nicholas, Acons	do. 1, 5.
93 St. Nicholas, Cole Abbey	do. 2.
94 St. Nicholas, Olave	do. 3, 5.
95 St. Olave, Hart Street	do. 3.
96 St. Olave, Old Jewry	do. 4.
97 St. Olave, Silver Street	do. 1, 5.
98 St. Pancras, Soper Lane	do. 3, 5.
99 St. Peter, Cornhill	do. 5.
100 St. Peter, Paul's Wharf	do. 1, 2.
101 St. Peter-le-Poor	do. 3.
102 St. Peter, Westcheap	do. 1.
103 Sergeant's Inn	do. 3, 5.
104 St. Sepulchre	do. 3.
105 St. Stephen, Coleman St.	do. 3.
106 St. Stephen, Walbrook	do. 1.
107 St. Swithin	do. 1, 5.
108 Thavies Inn	do. 1.
109 St. Thomas Apostle	do. 3, 5.
110 Holy Trinity the Less	do. 3, 5.
111 St. Vedast, Foster Lane	do. 3, 5.
112 Whitefriars, Precinct	do. 3.
The Middle Temple	Bloomsbury District.
The Inner Temple	
Fulham Union:—	
Fulham	Hammersmith.
Hammersmith	do.

NAMES OF PARISHES AND PLACES IN UNION.	Names of Districts of Surveyors of Taxes.	Parishes and districts of surveyors of taxes.
Greenwich Union :—		
Greenwich St. Paul, Deptford (part in the County of Kent, part in the County of Surrey) St. Nicholas, Deptford... ..	Greenwich. do. and Camberwell. do.	
Hackney Union :—		
St. John, Hackney Stoke Newington	Hackney. Hampstead.	
Holborn Union :—		
St. Andrew above Bars, and St. George the Martyr Furnival's Inn (part in the County of Middlesex and part in the City of London) St. Sepulchre, Middlesex Saffron Hill, Hatton Garden, and Ely Rents Staple Inn St. James and St. John, Clerken- well St. Luke, Middlesex Charterhouse Gray's Inn	Holborn. Bloomsbury. Finsbury District No. 1. Bloomsbury. Finsbury, No. 1. do. do. Bloomsbury.	
Lewisham Union :—		
Eltham Lee Lewisham Mottingham	Woolwich. Greenwich. do. Woolwich.	
Poplar Union :—		
All Saints, Poplar Bromley St. Leonard St. Mary Stratford, Bow	Tower District, No. 1. do. Hackney.	

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veyors of
taxes.

NAMES OF PARISHES AND PLACES IN UNION.	Names of Districts of Surveyors of Taxes.
St. George's Union :—	
St. George, Hanover Square ...	St. George, Hanover Square.
St. Margaret and St. John, Westminster	St. Margaret's.
Close of the Collegiate Church of St. Peter, Westminster ...	do.
St. Olave's Union :—	
St. John, Horselydown, South- wark	Southwark.
St. Mary Magdalen, Bermond- sey	do.
St. Mary, Rotherhithe... ..	do.
St. Olave, Southwark	do.
St. Thomas, Southwark	do.
St. Saviour's Union :—	
Christ Church	Newington.
St. George the Martyr... ..	Southwark.
St. Mary, Newington	Newington.
St. Saviour's, Southwark	do. and Southwark.
Stepney Union :—	
Ratcliffe, Hamlet of	Tower District, No. 1.
St. Anne, Limehouse	do.
St. John, Wapping	do.
St. Paul, Shadwell	do.
Strand Union :—	
Liberty of the Rolls	Bloomsbury, and Holborn.
Precinct of the Savoy	do.
St. Clement Danes	do.
St. Martin-in-the-Fields	St. Margarets.
St. Mary-le-Strand	Bloomsbury.
St. Paul, Covent Garden	St. James.

NAMES OF PARISHES AND PLACES IN UNION.	Names of Districts of Surveyors of Taxes.	Parishes and districts of surveyors of taxes.
Wandsworth & Clapham Union:—		
Battersea, St. Mary	Wandsworth.	
Clapham	Clapham.	
Putney	Wandsworth.	
Streatham	Norwood.	
Tooting Graveney	do.	
Wandsworth	Wandsworth.	
Westminster Union:—		
St. Anne, Westminster	St. James.	
St. James, Westminster	do.	
Whitechapel Union:—		
Christ Church, Spitalfields	Tower District, No. 2.	
Hamlet of Mile End New Town	do. 1.	
Holy Trinity, Minories	do. 1.	
Liberty of Norton Folgate	do. 1 & 2.	
Liberty of Old Artillery		
Ground	do. 2.	
Precinct of Old Tower, Without	do. 1 & 2.	
Precinct of St. Katharine	do. 1.	
St. Botolph (Without) Aldgate,	do. 1 and	
or East Smithfield	Finsbury, No. 1	
St. Mary, Whitechapel	Tower District, No. 1 & 2.	
Woolwich Union:—		
Charlton	Woolwich.	
Kiddbrooke	do.	
Plumstead	do.	
Woolwich	do.	

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taxes.

NAMES OF PARISHES AND
PLACES NOT IN UNION.

Names of Districts of
Surveyors of Taxes.

Bethnal Green, St. Matthew	...	Tower District, No. 2.
Camberwell, St. Giles	...	Norwood and Camberwell.
Chelsea, St. Luke	...	Kensington.
Hampstead, St. John	...	Hampstead.
Islington, St. Mary	...	Finsbury District, Nos. 1, 2.
Kensington, St. Mary Abbots	...	Kensington and Paddington.
Lambeth, St. Mary	...	Norwood, Newington and Clapham.
Marylebone, St.	...	St. Marylebone.
Mile-End Old Town (Hamlet)	...	Tower District, No. 1.
Paddington, St. Mary	...	Paddington.
Shoreditch, St. Leonard	...	Tower District, No. 2.
St. George's-in-the-East	...	do 1.
St. Giles-in-the-Fields and		
St. George's, Bloomsbury	...	Bloomsbury.
Lincoln's Inn	...	do.
St. Pancras	...	St. Pancras and Holborn.

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